

# NAVAL POSTGRADUATE SCHOOL Monterey, California



## THESIS

### INDIRECT MISSION SUPPORT COSTS AT THE NAVAL POSTGRADUATE SCHOOL

by

Brian T. Drapp

June, 1997

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**INDIRECT MISSION SUPPORT COSTS  
AT THE  
NAVAL POSTGRADUATE SCHOOL**

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Submitted in partial fulfillment  
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**MASTER OF SCIENCE IN MANAGEMENT**

from the

**NAVAL POSTGRADUATE SCHOOL**



## ABSTRACT

This thesis will provides Naval Postgraduate School management and administrators with a tool for reviewing and possibly reducing indirect mission support costs. This thesis develops a computerized activity-based costing model for indirect mission support costs at the Naval Postgraduate School by identifying cost drivers and associated cost flows for resources and support activities. Cost drivers and associated cost flows were identified through archival research and unstructured interviews with Naval Postgraduate School personnel. Estimated cost allocations figures are calculated which can be used as a starting point to improve cost allocations at Naval Postgraduate School.





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## **I. INTRODUCTION**

### **A. OBJECTIVE**

The objective of this thesis is to develop an activity-based costing model for indirect mission support costs at the Naval Postgraduate School. To achieve this objective, a computer-based costing model of Naval Postgraduate School indirect mission support costs was developed. The indirect costs include the costs of most resources (e.g., electricity, water, natural gas), and support activities (e.g., Public Works Department, Dudley Knox Library, Police Department). The model was designed primarily for Naval Postgraduate School administrators and managers to evaluate the cost-flows and allocation of indirect mission support costs.

### **B. BACKGROUND**

The Naval Postgraduate School was established to serve the advanced educational needs of the Navy. The broad responsibility of the school is reflected in its stated mission:

Increase the combat effectiveness of the U.S. and Allied armed forces and enhance the security of the U.S.A. through advanced education and research programs focused on the technical, analytical, and managerial tools needed to confront defense related challenges of the future (Calhoon, 1997).

The Naval Postgraduate School offers classes leading to advanced degrees in a variety of fields. Eleven Academic Departments and five interdisciplinary Academic Groups of study are organized into Management and Security Studies, Engineering and Computational Sciences, or Operational and Applied Science, as shown in Appendix A. The student body consists of United States military officers from all branches of the uniformed services, civilian

employees of the federal government, and military officers and government civilian employees of other countries (Calhoon, 1997). The Naval Support Activity, Monterey Bay and several tenant commands are also located at the Naval Postgraduate School.

The support commands and the responsibility centers of the Naval Postgraduate School are classified as either "mission" or "non-mission". Mission responsibility centers (i.e., academic related) include the Provost, Director of Academic Planning, Dean of Students, Director of the Dudley Knox Library, Associate Provost for Instruction, Associate Provost for Innovation, Computer Information Services, Management and Security Studies, Engineering and Computational Sciences, Operational and Applied Science, Research Department, and School of Aviation Safety. Non-mission responsibility centers (i.e., non-academic related) include the Naval Support Activity, Monterey Bay and all tenant commands.

Over forty-seven million dollars of indirect mission support costs were generated by mission and non-mission responsibility centers at the Naval Postgraduate School during Fiscal Year 1996. Difficulties arise when attempting to identify the indirect costs of a responsibility center since some non-mission responsibility centers support mission responsibility centers and vice versa. Additionally, many of the indirect costs are centrally managed by the comptroller. Therefore, they are not charged to the activities causing the costs to be incurred (Reilly, 1997). The end result is that Naval Postgraduate School administrators and management do not know the indirect costs generated by specific responsibility centers (Elster, 1996). This thesis attempts to estimate indirect costs driven or caused by mission activities at the Naval Postgraduate School.

### **C. RESEARCH ISSUE**

The primary research question addressed in this thesis is what are the cost drivers and associated cost flows for resources and support activities at the Naval Postgraduate School?

### **D. SCOPE OF THESIS**

This thesis estimates the indirect costs at the Naval Postgraduate School that can be identified with mission activities. Indirect costs were estimated by identifying all direct costs of resources and support activities, then allocating those costs to other support activities and cost objects. The cost objects in the model are Management and Security Studies, Engineering and Computational Sciences, Operational and Applied Science, Research Department, and School of Aviation Safety.

This thesis identifies cost drivers and associated cost flows for indirect costs of major activities at the Naval Postgraduate School and Naval Support Activity, Monterey Bay for Fiscal Year 1996 (FY 96). Indirect costs for FY 96 are presented by quarter, beginning with October through December 1996, to show the quarterly fluctuations of indirect costs for major activities. All costs were considered indirect costs except for costs that could be directly traced to teaching and thesis advising (Jay, 1997). Teaching and thesis advising costs include the labor costs of faculty performing direct teaching and thesis advising activities. There are other costs (e.g., departmental support staffs) which can be identified directly with academic areas but are indirect to the ultimate activities of the Naval Postgraduate School, teaching and thesis advising. The costs which are in this category are presented in Appendix B.

The primary source document used for identifying the cost figures used in this thesis was the Naval Postgraduate School's end of quarter Operating Target (OPTAR) report for FY 96 (Reilly, 1997). However, in some cases, the first and second quarter cost figures were estimated since no master copy of the end of the first quarter OPTAR report existed (Forrester, 1997). Therefore, the ending OPTAR obligations for resources, support activities, and cost objects at the end of the second quarter was divided equally to obtain the first and second quarter ending OPTAR obligation balances.

Military and civilian personnel salaries were included in the direct costs of support activities and cost objects. The Navy and Marine Corps Composite Standard Military Rates, as shown in Appendix C, were used for all military personnel salaries since obtaining the exact salary figures was not possible due to the Privacy Act of 1974 (Hodge, 1997). Civilian personnel salaries were based on FY 96 labor control cost figures. Salaries for civilians working in Management and Security Studies, Engineering and Computational Sciences, and Operational and Applied Science were based on actual labor expenditures, (Howard, 1997). Additionally, fringe benefits were added to all civilian salary figures at the rates of twenty-one percent for civilian faculty and twenty-three percent for civilian staff (Howard, 1997).

The Officer Distribution Control Report and the Naval Support Activity Monterey Bay Officer Billet List were the primary source documents used for identifying military officers to specific activities (Lewis, 1997). The Naval Support Activity Monterey Bay, Enlisted Billets was the primary source document used for identifying enlisted personnel to



specific activities (Gray, 1997). Additionally, identifying enlisted personnel assigned to Engineering and Computational Sciences and Operational and Applied Science was accomplished by an interview with supervisory personnel (Labuguen, 1997).

Postal, FEDEX/United Parcel Service (UPS), and copier costs are managed by the Supply Department and assigned to applicable support activities and cost objects (Phillis, 1997).

Once the traceable costs were identified with resources, support activities, and cost objects, cost drivers for resources and support activities were identified. Based on the identified cost driver, cost allocation factors were calculated and assigned to resources and support activities using the step-down cost allocation method. Finally, after completing the step-down allocation, all costs and cost allocation factors for resources, support activities, and cost objects were loaded into an activity-based computer model.

The costs for each resource loaded into the computer model (Figure 1) include all costs that were identified with a specific resource. For instance, the electricity cost figure was determined by using OPTAR expenditure figures for electricity.

The costs for each support activity loaded into the computer include all costs that were identified with a specific support activity. For instance, the Public Works Department cost figure was determined by summing the OPTAR expenditures for Public Works Department, labor costs (using labor control figures), and all other costs which could be traced to Public Works Department (i.e., postal expense, FEDEX/UPS, copier expense).

The costs for each cost object loaded into the computer model include all costs that were identified to a specific cost object. For instance, the Management and Security Studies cost figure was determined by summing OPTAR expenditures figures, labor costs (using labor control figures), and all other costs which could be traced to Management and Security Studies (i.e., postal expense, FEDEX/UPS, copier expense).

After all costs were loaded into the activity-based computer model, the total indirect costs for each cost object was calculated. Figure 1 illustrates this process.

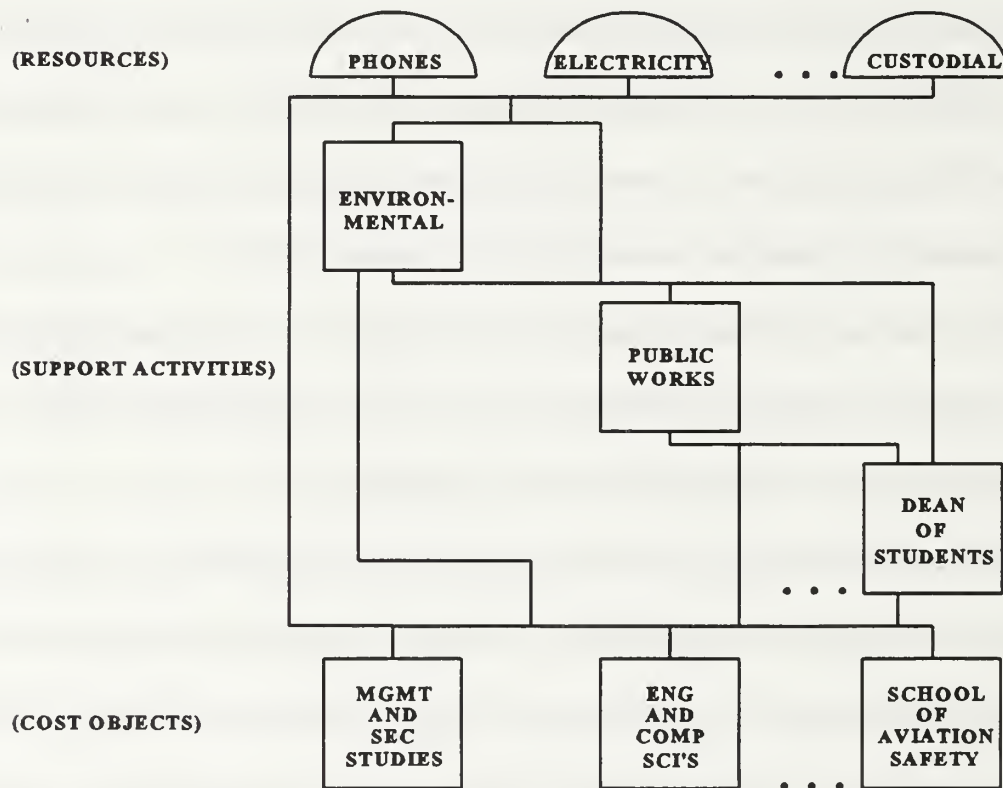


Figure 1. Activity-Based Computer Model Process

## **E. ORGANIZATION OF THE STUDY**

This thesis has four chapters. Chapter I presents the objective of the thesis and provides Naval Postgraduate School background information. Additionally, Chapter I discusses the research issue and scope of the thesis. Chapter II discusses the research methodology used in the thesis. Chapter III describes the activity-based costing model for the Naval Postgraduate School, including cost drivers and cost allocations used in the thesis. Chapter IV provides the results of the activity-based costing model outputs. Finally, Chapter V discusses the conclusions and recommendations of the thesis.





## **II. METHODOLOGY AND DATA COLLECTION**

This chapter discusses the research methodology used in this thesis. The first section provides an overview of the activity-based model developed in this thesis. Additionally, the concepts of activity-based costing, activity-based management, and process modeling are discussed. The second section discusses the data collection methods used in this thesis. The third section contains a discussion of cost drivers. The fourth section discusses the step-down cost allocation method.

### **A. ACTIVITY-BASED COSTING MODEL OVERVIEW**

This thesis used Sapling's NetProphet II software to develop an activity-based cost model for indirect costs at Naval Postgraduate School. The NetProphet II modeling software incorporates the concepts of activity-based costing, activity-based management, and process modeling (Sapling, 1996). The model incorporated resource and support activity cost flows, and the other costs that could be traced to the cost objects (i.e., Management and Security Studies, Engineering and Computational Sciences, Operational and Applied Science, Research Department, and School of Aviation Safety). The direct costs of teaching and thesis advising were excluded.

#### **1. Activity-Based Costing**

Activity-based costing is a procedure that measures the costs of objects such as products, services, and customers. Activity-based costing first assigns resource costs to the major activities performed by the organization. Then activity costs are assigned to the

products, customers, and services that benefit from or are creating the demand for the activities (Atkinson, *et al.*,1997).

## **2. Activity-Based Management**

Activity-based management is the processes of using the information provided by an activity-based cost analysis to improve organizational efficiency. Activity-based management includes performing activities more efficiently, eliminating the need to perform certain activities that do not add value for customers, improving the design of services, and developing better relationships with customers and suppliers. The goal of activity-based management is to enable customer needs to be satisfied while making fewer demands on organizational resources (Atkinson, *et al.*,1997). Additionally, activity-based management has become increasingly accepted in recent years because it provides managers with tools and information they need for better decision making. Therefore, the information required needs to be more accurate for specific activities throughout the organization. The information is needed to prioritize areas where improvements can be made and costs reduced (Sapling, 1996).

## **3. Process Modeling**

Process modeling is primarily an operational analysis technique. It starts with a schematic that represents a comprehensive understanding of the processes and activities of the organization and how they relate to one another. Process modeling is then used to trace costs from resources to activities, to subsequent related activities, and finally to cost objects.

NetProphet uses the process modeling approach because it is designed to capture financial and operational information, and integrates them to provide a two-dimensional management view of the organization (Sapling, 1996).

The three basic building blocks NetProphet uses to model cost flows are Demand Boxes, Supply Boxes, and Summary Boxes (Stalh, 1996). A detailed description and discussion of each type of box is presented in the following three sub-subsections.

*a. Demand Boxes*

Demand boxes are located at the bottom of the model and represent the final cost objects (i.e., cost outputs) of the model. There are six demand boxes used in this model:

- \* Management and Security Studies
- \* Engineering and Computational Sciences
- \* Operational and Applied Science
- \* Research Department
- \* School of Aviation Safety
- \* Residual Costs

The first five demand boxes contain all mission related indirect costs of the Naval Postgraduate School and Naval Support Activity, Monterey Bay which were identified during the thesis research. The sixth demand box, Residual Costs, was used in the model to represent the accumulation of costs that did not flow into the five mission demand boxes

(Stalh, 1996). Demand boxes are represented schematically in the model by the following symbol:

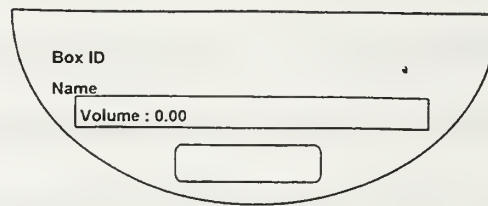


Figure 2. Demand Box

The Box ID identifies each demand box. A list of the Box ID abbreviations, along with the associated name, is provided in Appendix D. The volumes for each of the six demand boxes in the model are given a value of one, which represents one activity demanding resources.

***b. Supply Boxes***

Supply boxes are located at the top of the model and represent the resources used by the support activities and cost objects. There are eleven supply boxes used in the model which represent the resources to be allocated to support activities and cost objects.

The eleven supply boxes are:

- \* Phones
- \* Electricity
- \* Natural Gas
- \* Main Gas
- \* Water
- \* Sewage
- \* Refuse

- \* Grounds Maintenance (Naval Postgraduate School)
- \* Custodial (Naval Postgraduate School)
- \* Grounds Maintenance (La Mesa)
- \* Custodial (La Mesa)

Each supply box contains the direct costs of resources, as shown in Appendix B.

Supply boxes are represented schematically in the model by the following symbol:

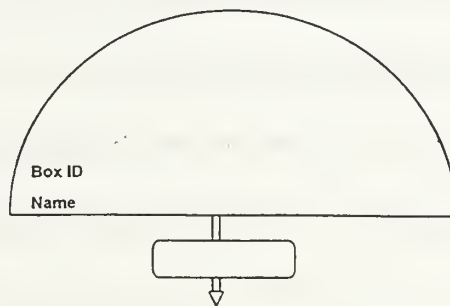


Figure 3. Supply Box

The Box ID identifies each supply box. A list of the Box ID abbreviations, along with the associated name, is provided in Appendix E.

*c. Summary Boxes*

The summary boxes (i.e., major activities) are located above demand boxes and are related to demand (Sapling, 1996). Summary boxes were used in this model to accumulate the costs of resources, support activities, and cost objects. The thirty-seven summary boxes used in this model are shown in Appendix F. In some cases (e.g., Superintendent's office), model constraints required that two summary boxes be used for a

single activity. Summary boxes are represented schematically in the model by the following symbol:

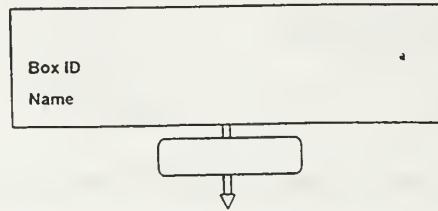


Figure 4. Summary Box

#### *d. Fixed and Variable Costs*

NetProphet classifies costs as either fixed or variable. NetProphet considers all costs identified to summary and demand boxes as fixed, and all costs assigned to supply boxes as variable (Sapling, 1996). Therefore, this model considers the costs identified to support activities and cost objects as fixed costs, and the costs identified to resources as variable costs.

#### **4. Cost Allocation Factors**

NetProphet uses cost allocation factors to link the three types of boxes described above. Every supply and summary box containing costs to be allocated was assigned a cost allocation factor. The cost allocation factor was then calculated outside of the activity-based costing model based on the selected cost driver and assigned to a specific model link. The sum total of all cost allocation link factors exiting for a specific activity must always equal one. For example, square footage was selected as the cost driver for allocating electricity. All electricity was allocated (i.e., linked) to activities based on each activities' share of the total square footage of all activities. This resulted in the sum of all links generating from the electricity supply box to equal one hundred percent since all electricity was allocated.



## **B. DATA COLLECTION PROCESS**

This section discusses the data collection process used to develop the activity-based costing model in this thesis. The data collection process consisted of archival research and interviews with key individuals of the major activities identified.

### **1. Archival Research**

Archival research is concerned with the examination of recorded facts (Buckley, *et al.*, 1976). As discussed, all costs were considered indirect costs except for teaching and thesis advising costs (Jay, 1997). After determining which costs were to be considered indirect costs, archival research commenced.

Archival research began by using the source documents discussed in Chapter I to obtain cost figures for the Naval Postgraduate School and Naval Support Activity, Monterey Bay. The next step involved matching these cost figures to resources, support activities, and cost objects identified in the Naval Postgraduate School Organization Chart. The large support activities (e.g., Naval Support Activity, Monterey Bay) were decomposed to more specific support activities performing the same general functions. For example, Environmental, Public Works Department, Supply Department, Police Department, Fire Department, and Morale, Welfare and Recreation were treated as separate activities from Naval Support Activity, Monterey Bay. Additionally, Computer Information Services and Dudley Knox Library were treated as separate activities from the Provost.

### **2. Interviews**

Interviews were also used in the data collection process. Unstructured interviews were used to identify and/or validate resource, support activity, and cost object costs.

Interviews were conducted with key individuals representing the support activities. The interviews primarily consisted of the individuals being interviewed explaining the functions of their particular activity. In addition to validating and identifying costs, interviews were used in determining the cost drivers to be used to allocate costs.

### **C. COST DRIVERS**

A cost driver is a factor that causes or drives an activity's costs (Deakin and Maher, 1994). Determining cost drivers was an iterative process. Therefore, prior to determining the cost driver for resources and support activities, interviews were conducted with key individuals to gain an understanding of the functional characteristics of the resources and support activities. Next, interviews were conducted (usually with the same individuals) to determine which cost driver would be the most appropriate based on available information.

Once a cost driver for a resource or support activity had been identified, additional information was usually required to complete the calculations of the cost allocation factors. The additional information (e.g., number of military/civilian personnel, square footage) was obtained using both archival research and by conducting additional interviews.

### **D. STEP DOWN COST ALLOCATION METHOD**

Many of the support activities at the Naval Postgraduate School provide service to other support activities as well as to themselves (e.g., Comptroller, Computer Information Services). Therefore, the step down cost allocation method was used in calculating the cost allocation factors in the NetProphet costing model. The step down method was chosen over the reciprocal allocation method because NetProphet is unable to generate allocations if loops exist among the activities that are linked together. The principle behind the step down



method is to recognize that support activities provide services for other support activities as well as for the final cost objects. The costs of the activity are allocated one activity at a time. As a result, the costs of all activities, except the first to be allocated, will reflect their shares of the costs of some of the other activities (Dominiak and Louderback, 1994). The following sequence of events illustrate the cost allocation described above:

- \* A cost driver for a specific support activity, activity A, is determined. For instance, square footage was selected as the cost driver to allocate electricity.
- \* Cost allocation factors are calculated to allocate all costs of activity A to all remaining support activities and cost objects.
- \* The cost allocation factors are then assigned to all model links exiting activity A.
- \* The costs for activity A are then allocated to all the remaining support activities and cost objects.
- \* Repeat the above process with subsequent support activities until all the indirect costs have been allocated.

The order in which support activities were allocated, as shown in Appendix G, was based on how the functions of the support activity affected other support activities (Dominiak and Louderback, 1994). For example, Public Works Department was one of the first support activities to be allocated since all other support activities receive the benefits of Public Works Department functions (e.g., routine maintenance and repairs, emergency services).



### **III. NAVAL POSTGRADUATE SCHOOL ACTIVITY-BASED COSTING MODEL**

This chapter describes the activity-based costing model developed for the Naval Postgraduate School that was developed using Sapling's NetProphet II software. The first section discusses specific model assumptions. The last three sections provide a detailed description and discussion of the model and the cost drivers and allocations used in the model.

#### **A. MODEL ASSUMPTIONS**

Assumptions were made regarding the modeling of cost flows. This section discusses specific assumptions that were used in developing the activity-based costing model for the Naval Postgraduate School.

##### **1. Source Documentation**

An assumption was made that the cost data obtained from source documentation was accurate. Therefore, the accuracy of the activity-based costing model developed in this thesis is dependent on the accuracy of the source documentation data.

##### **2. Personnel**

Since the number of personnel assigned to specific activities periodically changes over time due to either personnel rotating between activities and/or commencing or terminating employment, an assumption was made that all personnel (i.e., military and civilian) assigned to an activity, based on labor control figures, worked in the same activity for the entire quarter during each quarter of FY 96. The labor control cost figures could be used for the

analysis because they were not materially different from the actual labor costs for activities at the Naval Postgraduate School and Naval Support Activity, Monterey Bay in FY 96 (Reilly, 1997).

### **3. Reimbursable Costs**

There are situations at the Naval Postgraduate School and Naval Support Activity, Monterey Bay, where costs are subsequently reimbursed to either the Naval Postgraduate School or Naval Support Activity, Monterey Bay. For instance, the Naval Postgraduate School receives reimbursements for costs generated by professors and staff conducting research sponsored by either military and/or civilian organizations (Howard, 1997). Also, the Naval Support Activity, Monterey Bay receives reimbursements for costs generated by tenant commands using the resources (e.g., utilities) of Naval Support Activity, Monterey Bay. Reimbursable costs (e.g., the cost of staff personnel performing reimbursable research activities) are not included in this model since reimbursements do not materially affect cost flows to cost objects.

### **4. Tenant Commands**

The costs of the tenant commands that were associated with activities supporting either the Naval Postgraduate School or Naval Support Activity, Monterey Bay (e.g., Personnel Support Detachment, Regional Officer in Charge of Construction, Dental Command), were not allocated due to the time required to identify and determine overhead cost allocations. These allocations were beyond the scope of this thesis.

## **5. Military Instructor Research**

The impact of costs resulting from military personnel conducting reimbursable research was not included in this model since most military instructors are used only for classroom instruction (Burke, 1997).

## **6. Square Footage**

Square footage is used as a cost driver to allocate costs for some resources and support activities. The square footage estimates used in this thesis were derived by merging square footage figures provided by the Public Works Department (Schmidt, 1997) and the Director of Academic Planning (Howard, 1997). The square footage estimates are shown in Appendix H. These figures are an approximation for assigned square footage because the data provided either square footage totals by building number or interior classroom square footage. Combining the two data bases did not provide an exact calculation of the square footage assigned to support activities and cost objects.

Total square footage used was 1,279,066 (Tedrow, 1997). This figure includes all square footage of buildings located inside the base fences at Naval Postgraduate School and also the 39,137 square feet of buildings located at the Navy golf course (Schmidt, 1997). Mission activities were allocated 838,898 square feet (Schmidt, 1997) and 440,168 square feet were allocated to non-mission activities.

## **7. Number of Personnel and Students**

The number of military and civilian personnel and students by various categories is used as a cost driver to allocate costs. The total number of personnel by category is shown in Appendix I. As discussed in Chapter I, the number of personnel was obtained from Officer

Distribution Control Reports, Naval Support Activity, Monterey Bay Officer and Enlisted Billet Lists, and interviews with supervisory personnel. The average number of students on board for the year is shown in Appendix J.

## **B. DEMAND BOXES**

Demand boxes are located at the bottom of the model and represent the final cost objects of the model. There are six demand boxes used in this model (i.e., Management and Security Studies, Engineering and Computational Sciences, Operational and Applied Science, Research Department, School of Aviation Safety, and Residual Costs) as shown in Appendix K. Demand boxes are used to collect the FY 96 costs that can be traced directly to the cost objects plus the allocated resource and support activity costs which have flowed through the NetProphet activity-based costing model. The total FY 96 costs for each demand box are presented below:

|  |                |
|--|----------------|
| * Management and Security Studies        | \$ 10, 013,553 |
| * Engineering and Computational Sciences | 16, 394,747    |
| * Operational and Applied Science        | 14,475,826     |
| * Research Department                    | 1,191,031      |
| * School of Aviation Safety              | 1,293,150      |
| * Residual Costs                         | 3,637,132      |
| * Total                                  | \$ 47,005,439  |

The residual costs figure represents the accumulation of costs that did not flow into the five mission demand boxes. The figure does not include any costs caused or reimbursed by tenant commands.



### **C. SUPPLY BOXES**

Supply boxes represent the top level of the model (Tufts, 1995). Supply boxes are used to represent the resources used by the support activities and cost objects. There are eleven supply boxes used in this model and are shown in Appendix L. The costs identified to resources for FY 96 for each supply box are presented below:

|   |              |
|---|--------------|
| * Electricity                                     | \$ 1,131,572 |
| * Natural Gas                                     | 105,603      |
| * Main Gas  | 187,036      |
| * Custodial (Naval Postgraduate School)           | 1,143,169    |
| * Grounds Maintenance (Naval Postgraduate School) | 187,036      |
| * Custodial (La Mesa)                             | 2,951        |
| * Grounds Maintenance (La Mesa)                   | 151,873      |
| * Water   | 110,062      |
| * Sewage  | 73,833       |
| * Refuse  | 142,924      |
| * Phones  | 845,500      |
| * Total   | \$ 4,081,559 |

#### **1. Square Footage Used As Cost Driver**

Square footage was used as the cost driver to allocate costs for the following resources:

- \* Electricity
- \* Natural Gas

- \* Main Gas
- \* Custodial (Naval Postgraduate School)
- \* Grounds Maintenance (Naval Postgraduate School)

Square footage was selected as the cost driver to allocate electricity, natural gas, and main gas costs since the size of building structures is a primary driver of the usage of these resources. Allocations, rather than tracing these costs directly to support activities and cost objects, are required since the majority of the buildings are not metered.

Some subsidies do exist when using square footage to allocate electricity. For example, the wind tunnel uses more electricity than does a medium size auditorium containing approximately the same square footage. Another example would be the allocation of electricity costs to vacant spaces. However, until all buildings are metered, allocating electricity costs using square footage provides a reasonable estimate. Allocations based on square footage are currently used by Public Works Department to allocate electricity, natural gas, and main gas costs to tenant commands for reimbursement (Tedrow, 1997).

Square footage was also selected as the cost driver to allocate custodial and ground maintenance at Naval Postgraduate School and Naval Support Activity, Monterey Bay. Custodial services consist of cleaning classrooms and offices, common areas, and rest rooms (Clark, 1997). Since custodial costs are based on the amount of area requiring custodial services, square footage was selected as the cost driver. The costs of these services were allocated based on the square footage each activity occupied or was assigned. Vacant spaces assigned to activities are included.



Square footage was also selected as the cost driver for grounds maintenance at Naval Postgraduate School and Naval Support Activity, Monterey Bay. Grounds maintenance includes the routine upkeep of the base grounds. The grounds maintenance contract results in equal monthly charges for ground maintenance services (Cantrell, 1997). Difficulty arises when attempting to identify which activity benefits from specific services. Therefore, since all activities benefit from ground maintenance services, and the cost of these services are based on the amount of area serviced, the costs were allocated based on the square footage each activity occupied and/or was assigned.

The use of square footage as an allocation base could generate misleading information if the amount of unassigned or vacant space increases. For instance, some costs (e.g., grounds maintenance) is not likely to vary with the amount of unassigned space. However, an increase in vacant spaces, assigned or unassigned, may create a subsidy for heavy users for costs such as electricity.

## **2. Number of Students Supported Used As Cost Driver**

The number of students supported was used as the cost driver for the following supply boxes:

- \* Custodial (La Mesa)
- \* Grounds Maintenance (La Mesa)

The number of students (i.e., average annual number of students in Management and Security Studies, Engineering and Computational Sciences, and Operational and Applied Science) was selected as the cost driver for custodial and ground maintenance services at La

Mesa housing since La Mesa housing exists solely to support this particular group of individuals.

### **3. Number of Total Personnel Supported Used As Cost Driver**

The number of total personnel supported was used as the cost driver to allocate overhead costs for the following supply boxes:

- \* Water
- \* Sewage
- \* Refuse

The number of total personnel supported (i.e., all civilian and military personnel including the average number of students on board for the year, and tenant command personnel) was selected as the cost driver to allocate costs since people consume water and produce sewage and refuse. Allocations based on number of personnel are currently used by Public Works Department to allocate water costs to tenant commands for reimbursement (Tedrow, 1997).

### **4. Number of Phone Lines Used As Cost Driver**

The number of phone lines was selected as the cost driver to allocate phone usage costs since phone usage costs were not identified to specific activities generating the phone usage costs. Total phone usage costs were divided equally by the total number of phone lines, resulting in phone usage costs being allocated to activities based on the number of phone lines assigned. The number of phone lines assigned to each activity is shown in Appendix M. Beginning in Fiscal Year 1997, phone usage costs are being identified to specific activities by the Supply Department (Pederaza, 1997).

#### **D. SUMMARY BOXES**

Summary boxes were used in this model to accumulate the cost of resources, support activities, and cost objects. The thirty-seven summary boxes (which include cost allocation factors) used in this model are shown in Appendix N. The direct costs of the support activities and the cost drivers for the allocations used in the model are presented below:

| Support Activities               | Costs      | Cost Driver   |
|----------------------------------|------------|---|
| * Environmental                  | \$ 239,731 | Square Footage  |
| * Public Works Department        | 7,257,729  | Square Footage  |
| * Naval Support Activity         | 3,768,170  | Number of Personnel Supported                                 |
| * Human Resources Office         | 761,673    | Number of Civilian Personnel Supported                        |
| * Comptroller                    | 930,694    | Number of Accounts Tracked                                    |
| * Time-Keeping (Payroll)         | 164,240    | Number of Personnel Supported                                 |
| * Computer Information Services  | 3,645,912  | Number of Personnel Supported                                 |
| * Morale, Welfare and Recreation | 903,144    | Number of Personnel Supported                                 |
| * Police Department              | 657,616    | Number of Personnel Assigned to Activities In Patrolled Areas |
| * Fire Department                | 859,659    | Square Footage  |
| * Supply Department              | 1,987,403  | Number of Personnel Supported                                 |

|                       |               |   |
|-----------------------|---------------|---|
| * Superintendent      | 1,326,812     | Percent of Time Spent<br>On Specific Activities |
| * Provost             | 1,805,222     | Percent of Time Spent<br>On Specific Activities |
| * Dudley Knox Library | 2,320,899     | Percent of Use                                  |
| * Dean of Students    | 1,820,347     | Number of Students<br>Supervised                |
| * Total               | \$ 28,449,251 |   |

## **1. Environmental**

Square footage was selected as the cost driver to allocate environmental costs. All activities benefit from the actions of the three individuals performing environmental functions in the Public Works Department. Even though some activities may benefit more than others (e.g., Operational and Applied Science labs are likely to require more Environmental services than Management and Security Studies labs), all activities were assumed to benefit equally for the purposes of allocating costs. Since the cost of these services are driven by the amount of area serviced, the costs were allocated based on the square footage each activity occupied or was assigned.

## **2. Public Works Department**

Public Works Department provides services and performs maintenance actions for all Naval Postgraduate School and Naval Support Activity, Monterey Bay activities (Chase, 1997). Square footage was selected as the cost driver to allocate Public Works Department costs since prior to the beginning of Fiscal Year 1997, Public Works Department did not identify costs to specific support activities and cost objects (King, 1997). The weakness in

using square footage as the cost driver is that some support activities and cost objects use Public Work Department services more than others (e.g., Herrmann Hall requires more routine maintenance than does Glasgow Hall due to the age differences of the two buildings). All activities were assumed to benefit equally from the maintenance actions and services provided by Public Works Department. Based on this assumption, Public Works Department costs were allocated based on the square footage each activity occupied or was assigned.

### **3. Naval Support Activity, Monterey Bay**

The number of total personnel supported (i.e., all civilian and military personnel including average number of students on board for the year, and tenant command personnel) was selected as the cost driver to allocate Naval Support Activity, Monterey Bay costs. Naval Support Activity, Monterey Bay consists of several support activities performing various functions (e.g., legal, chaplain, food service) which support both mission and non-mission activities. Some large support activities which perform the same general functions (i.e., Environmental, Public Works Department, Supply Department, Police Department, Fire Department, and Morale, Welfare and Recreation) were taken out of the Naval Support Activity, Monterey Bay costs and treated as separate activities for the purpose of this thesis. The number of total personnel supported was selected as the cost driver since Naval Support Activity, Monterey Bay exists to support personnel performing both mission and non-mission activities.



#### **4. Human Resources Office**

The number of total civilian personnel supported was selected as the cost driver to allocate Human Resources Office costs. The number of total civilian personnel supported includes all civilian personnel supported by the Human Resources Office. The number of civilian personnel supported includes civilian personnel assigned to Naval Postgraduate School, Naval Support Activity, Monterey Bay, and the 174 civilian personnel assigned to Fleet Numerical Command (Reilly, 1997). The number of total civilian personnel supported was selected as the cost driver since the Human Resources Office exists to support the needs of the above mentioned civilian personnel.

#### **5. Comptroller**

The comptroller office is responsible for the administration of Naval Postgraduate School and Naval Support Activity, Monterey Bay appropriated funds. The number of accounts tracked was selected as the cost driver to allocate comptroller costs. The number of accounting transactions generated as a cost driver would have been a better cost driver for allocating comptroller costs. However, this cost driver was not selected due to the time required to determine the number of entries identified to specific activities.

#### **6. Timekeeping (Payroll)**

The number of total personnel supported was also selected as the cost driver to allocate timekeeping (i.e., payroll) function costs. The number of total personnel supported includes all civilian personnel assigned to Naval Postgraduate School and Naval Support Activity, Monterey Bay (Reilly, 1997). Civilian personnel assigned to tenant commands are

not included. The number of total personnel supported was selected as the cost driver since the timekeeping functions exist to support the needs of both mission and non-mission activity personnel.

## **7. Computer Information Services**

Computer Information Services provides the computer support services for the Naval Postgraduate School, Naval Support Activity, Monterey Bay, and tenant commands (Roy, 1997). Identifying direct computer information services costs generated by individual personnel usage and identifying those costs to specific activities would not be practical in this thesis due to time constraints. Therefore, the number of total personnel supported was selected as the cost driver to allocate Computer Information Services costs. The number of total personnel supported includes all civilian and military personnel at the Naval Postgraduate School and Naval Support Activity, Monterey Bay, the average number of students on board for the year, and all tenant command personnel. The number of total personnel supported was selected as the cost driver since students, faculty, staff, and tenant command personnel all benefit from the support and services provided by Computer Information Services.

## **8. Morale, Welfare and Recreation**

The number of total personnel supported was selected as the cost driver to allocate Morale, Welfare and Recreation (MWR) costs. The number of total personnel supported includes all civilian and military personnel at the Naval Postgraduate School and Naval Support Activity, Monterey Bay, the average number of students on board for the year, and all tenant command personnel. Since the exact number and category (e.g., military, civilian, retiree, dependent, guests) of users is unknown, allocating MWR costs to specific activities

based on actual usage was not possible. Therefore, the number of total personnel supported was selected as the cost driver since those individuals supported are afforded an equal opportunity to benefit from MWR services and the use of MWR facilities.

#### **9. Police Department**

The number of total personnel assigned to the activities (e.g., Management and Security Studies) or areas patrolled (e.g., La Mesa Housing) by base police was selected as the cost driver to allocate Police Department costs. One-half of the Police Department costs were assigned to each of the two shifts.

The allocation of the 0600-1800 shift costs were based on the estimate of police patrolling La Mesa housing 50 percent of the time, Naval Postgraduate School and Naval Support Activity, Monterey Bay 30 percent of the time, and off-base MWR locations 20 percent of the time (Calvey, 1997). The total number of students (i.e., the average annual number of students in Management and Security Studies, Engineering and Computational Sciences, and Operational and Applied Science) was selected as the cost driver for the estimate of 50 percent of the time patrolling La Mesa housing since students from these activities live in La Mesa housing. An assumption was made that the distribution of students living in La Mesa housing is the same as the distribution of students in the three academic areas. Additionally, the total number of personnel (i.e., all civilian and military personnel at the Naval Postgraduate School and Naval Support Activity, Monterey Bay, the average number of students on board for the year, and all tenant command personnel) was selected



as the cost driver for the estimate of 30 percent of the time patrolling Naval Postgraduate School and Naval Support Activity, Monterey Bay, and the 20 percent of the time patrolling off-base MWR locations since these personnel benefit from Police Department patrols.

The allocation of the 1800-0600 shift costs was based on the estimate of police patrolling academic buildings 60 percent of the time, La Mesa housing 30 percent of the time, and the remainder of Naval Postgraduate School, Naval al Support Activity, Monterey Bay, and off-base MWR locations 10 percent of the time (Calvey, 1997). The total number of Management and Security Studies, Engineering and Computational Sciences, and Operational and Applied Science personnel (i.e., all civilian personnel and average number of students on board for the year) was selected as the cost driver for the estimate of 60 percent of the time patrolling academic buildings since these personnel benefit for Police Department patrols. The average annual number of students was selected as the cost driver for the estimate of 30 percent of the time patrolling La Mesa housing. Finally, the total number of personnel (i.e., all civilian and military personnel at the Naval Postgraduate School and Naval Support Activity, Monterey Bay, the average number of students on board for the year, and all tenant command personnel) was selected as the cost driver for the estimate of 10 percent of the time patrolling the remainder of Naval Postgraduate School, Naval Support Activity, Monterey Bay, and off-base MWR locations since these personnel benefit from Police Department patrols.

## **10. Fire Department**

Square footage was selected as the cost driver to allocate Fire Department costs. The Fire Department spends the majority of time performing on-base fire prevention functions (Nutt, 1997). Therefore, square footage was selected as the cost driver since the amount of time spent by Fire Department personnel performing fire prevention functions was proportionate to the square footage each activity occupied and/or was assigned.

## **11. Supply Department**

The number of total personnel supported was selected as the cost driver to allocate Supply Department costs. The number of personnel supported includes military and civilian faculty and staff. In addition to tracking copier, postal, and FEDEX/UPS costs (Phillis, 1997), the Supply Department provides supply logistics functions for all activities. Since Supply Department support for tenant commands is minimal (Allen, 1997), only Naval Postgraduate School and Naval Support Activity, Monterey Bay activities were included in the calculation. The number of requisitions processed would probably be a better cost driver. However, the data needed to track the number of purchase requisitions processed for support activities and cost objects was not available. The number of total personnel supported was selected as the cost driver since all mission and non-mission activities benefit from the service functions provided by the Supply Department.

## **12. Superintendent**

The percentage of time spent by the Superintendent on specific activities was selected as the cost driver to allocate the costs of the Superintendent and her staff. The Superintendent of the Naval Postgraduate School is a Navy flag officer of the line and has

command responsibility for accomplishment of the school's mission. In addition to serving as the institution's president, the Superintendent is the academic coordinator for all graduate education programs in the Navy (Calhoon, 1997). The Superintendent also oversees the activities of Commander, Naval Support Activity, Monterey Bay (Grahman, 1997).

The allocation of costs based on the percentage of time allocated to the Superintendent's activities was obtained by interviewing her Executive Assistant. Since the functions of the Superintendent's staff are driven by her activities (Grahman, 1997), the allocation of Superintendent costs and the costs of her staff were assumed to be the same, even though her staff may relieve the need for her to spend time on certain activities. Therefore, eighty-five percent of Superintendent costs were allocated to mission related activities, five percent were allocated to Naval Support Activity, Monterey Bay, five percent were allocated to the Director of Resource Management, and the final five percent were allocated exclusively to non-mission activities (Grahman, 1997).

### **13. Provost**

The percentage of time spent by the Provost on specific activities was selected as the cost driver to allocate the costs of the Provost and his staff. The Provost is the Superintendent's principle assistant who is the ranking member of the civilian faculty. He is the chief educational officer and is responsible to the Superintendent for all academic matters (Calhoon, 1997).

The allocation of costs based on the percentage of time allocated to the Provost's activities was obtained by interviewing his Academic Services Manager. Since the functions of the Provost's staff are driven by his activities, the allocation of Provost costs and the costs

of his staff were assumed to be the same, even though his staff may relieve the need for him to spend time on certain activities. Therefore, eighty-five percent of the total overhead costs were evenly allocated among the three academic areas (i.e., Management and Security Studies, Engineering and Computational Sciences, and Operational and Applied Science), five percent were allocated to the Research Department, five percent were allocated to Computer and Information Services, and five percent were allocated to the Dudley Knox Library (Paulsen, 1997).

#### **14. Dudley Knox Library**

The cost driver selected to allocate Dudley Knox Library costs was the percent of use by individuals. The Dudley Knox Library is a university library which is dedicated both to supporting research and graduate-level education and providing for the special requirements of the Naval Postgraduate School (Calhoon, 1997). In addition to Naval Postgraduate School students and faculty, students from local community colleges, regional universities, and local area high schools use library resources. Additionally, the Dudley Knox Library is open to the general public to review Federal Government documents on file (McCrave, 1997).

Since no records are kept indicating who actually uses library resources, the percent of use by various individuals was estimated by a career librarian. An estimate was obtained which indicated that seventy-five percent of the individuals using the library were either Naval Postgraduate School students or staff (McCrave, 1997). Therefore, seventy-five percent of library costs were allocated to the three academic areas based on the number of faculty and average annual number of students assigned to the three academic areas. The remaining twenty-five percent of library costs were allocated to non-mission activities.

## **15. Dean of Students**

The number of students supervised was selected as the cost driver to allocate the Dean of Students costs. The number of students supervised includes the average number of Management and Security Studies, Engineering and Computational Sciences, and Operational and Applied Science students by quarter. The Dean of students is responsible for the administration of military personnel in the three academic areas (Lewis, 1997). Since the number of students in each academic area varied each quarter, different allocation percentages were assigned each quarter based on the average number of students enrolled in each of the three academic areas.





#### IV. RESULTS OF THE NAVAL POSTGRADUATE SCHOOL ACTIVITY-BASED COSTING MODEL

This chapter provides the results of the activity-based costing model developed for the Naval Postgraduate School. The Management and Security Studies, Engineering and Computational Sciences, Operational and Applied Sciences, Research Department, School of Aviation Safety, and Residual Costs output boxes are discussed and analyzed. The financial results for Fiscal Year 1996 are shown in Appendix O. The first page of Appendix O is the annual financial results for the Naval Postgraduate School. The next four pages are the quarterly financial results for the Naval Postgraduate School. The next five pages are the annual financial results for the five cost objects. The final page contains residual costs. A summary of the costs traced to the cost objects, the indirect mission support costs allocated to the cost objects, and the total costs for the five cost objects is presented below:

| Cost Object                              | Costs Traced To the Cost Objects | Indirect Mission Support Costs Allocated to the Cost Objects | Total Cost    |
|--|----------------------------------|--|---------------|
| * Management and Security Studies        | \$ 2,304,257                     | \$ 7,699,332   | \$ 10,003,589 |
| * Engineering and Computational Sciences | 6,270,215                        | 10,134,497   | 16,404,712    |
| * Operational and Applied Science        | 5,103,595                        | 9,372,231  | 14,475,826    |
| * Research Department                    | 565,382                          | 625,649  | 1,191,031     |
| * School of Aviation Safety              | 231,180                          | 1,061,970  | 1,293,150     |



A summary of the total costs, cost per student, and cost per total number of personnel supported for cost objects is presented below:

| Cost Object                              | Total Cost   | Cost/Student | Cost/Total Number of Personnel Supported |
|--|--------------|--------------|--|
| * Management and Security Studies        | \$10,003,589 | \$ 17,612    | \$ 15,273                                |
| * Engineering and Computational Sciences | 16,404,712   | 46,604       | 31,608                                   |
| * Operational and Applied Science        | 14,475,826   | 28,384       | 22,443                                   |
| * Research Department                    | 1,191,031    | N/A          | N/A                                      |
| * School of Aviation Safety              | 1,293,150    | 8,452        | N/A                                      |

**A. MANAGEMENT AND SECURITY STUDIES OUTPUT BOX**

The Fiscal Year 1996 quarterly financial results for Management and Security Studies is shown in Appendix P. Total costs of Systems and Security Studies for FY 96 totaled \$ 10,003,589, which was the lowest total of the three major academic areas. Additionally, Management and Security Studies had the lowest cost per student at \$ 17,612. Finally, the cost per all Management and Security Studies personnel (i.e., includes faculty, staff, and average number of students on board for the year) was the lowest at \$ 15,273.

**B. ENGINEERING AND COMPUTATIONAL SCIENCES OUTPUT BOX**

The Fiscal Year 1996 quarterly financial results for Engineering and Computational Sciences is shown in Appendix Q. Total costs of Engineering and Computational Sciences for FY 96 totaled \$ 16,404,712, which was the highest total of the three major academic

areas. Additionally, Engineering and Computational Sciences had the highest cost per student at \$ 46,604. Finally, the cost per all Engineering and Computational Sciences personnel was the highest at \$ 31,608.

#### **C. OPERATIONAL AND APPLIED SCIENCES OUTPUT BOX**

The Fiscal Year 1996 quarterly financial results for Operational and Applied Science is shown in Appendix R. Total costs of Operational and Applied Science for FY 96 totaled \$ 14,475,826, which was the second highest total of the three major academic areas. Additionally, Operational and Applied Science had the second highest cost per student at \$ 28,384. Finally, the cost per all Operational and Applied Science personnel was the second highest at \$ 22,443.

#### **D. RESEARCH DEPARTMENT OUTPUT BOX**

The Fiscal Year 1996 quarterly financial results for the Research Department is shown in Appendix S. Total costs of Research Department for FY 96 totaled \$ 1,191,031. Since the Research Department coordinates faculty research in addition to overseeing thesis processing (Kuska, 1997), a cost per student would not be very meaningful.

#### **E. SCHOOL OF AVIATION SAFETY OUTPUT BOX**

The Fiscal Year 1996 quarterly financial results for the School of Aviation Safety is shown in Appendix T. Total costs of the School of Aviation Safety for FY 96 totaled \$ 1,293,150. Based on an average student load for the year of 153 students, the cost per student was \$ 8,452.

## **F. RESIDUAL COSTS BOX**

The Fiscal Year 1996 quarterly financial results for indirect costs allocated to the residual costs box is shown in Appendix U. The residual costs that flowed into this box represent the accumulation of Naval Postgraduate School and Naval Support Activity, Monterey Bay costs that did not flow into the five mission demand boxes. Since NetProphet requires all costs to be allocated, a cost object (i.e., residual costs demand box) was inserted into the model. Therefore, the total indirect costs in this box (i.e., \$ 3,637,132) do not include all of the costs for the tenant commands since only a partial allocation of costs generated by tenant commands were considered in this model.

## **V. CONCLUSIONS AND RECOMMENDATIONS**

### **A. CONCLUSIONS**

The objective of this thesis was to develop an activity-based costing model for indirect costs at the Naval Postgraduate School designed primarily for Naval Postgraduate School administrators and managers to evaluate the cost-flows and allocation of indirect costs using activity-based costing. The primary research question addressed in this thesis is what are the cost drivers and associated cost flows for resources and support activities at the Naval Postgraduate School?

#### **1. Identification of Cost Drivers and Cost Flows**

This thesis identified cost drivers and associated cost flows for resources and support activities at the Naval Postgraduate School and Naval Support Activity, Monterey Bay for Fiscal Year 1996. Archival research and unstructured interviews were used to determine the cost drivers and associated cost flows of resources and support activities.

#### **2. Developing a Computer-Based Activity-Based Costing Model**

This thesis has demonstrated the ability to model the indirect cost flows at the Naval Postgraduate School. All allocations are imprecise. However, the model developed in this thesis provides Naval Postgraduate School administrators and management an estimate of indirect costs for mission activities.

Once cost drivers and associated cost flows for resources and support activities were identified, a computer-based activity-based costing model was developed using Sapling's NetProphet software. The output data produced by the model can assist Naval Postgraduate

School administrators and managers to evaluate the cost-flows and allocation of indirect costs.

## **B. RECOMMENDATIONS**

### **1. Costs**

Due to the scope of this thesis, an analysis of each cost figure (e.g., all Management and Security Studies OPTAR expenditures) was not practical. Therefore, an assumption was made that the cost data obtained from source documentation was accurate. Additional research is recommended to evaluate the accuracy of all cost figures.

### **2. Cost Reimbursement**

There are situations where costs are not subsequently reimbursed to either the Naval Postgraduate School or Naval Support Activity, Monterey Bay. For instance, the Naval Support Activity, Monterey Bay does not charge on-base tenant commands for either Police or Fire Department protection services (Moore, 1997). Additional research is recommended to determine if additional costs (e.g., utilities and office equipment used in conjunction with research projects, non-reimbursed services provided by support activities) should be considered for reimbursement. Additional research is also recommended to validate the rates for those costs that are reimbursed (e.g., electricity).

### **3. Tenant Commands**

The costs of the tenant commands that were associated with activities supporting either the Naval Postgraduate School and/or Naval Support Activity, Monterey Bay (e.g., Personnel Support Detachment, Regional Officer in Charge of Construction, Dental Command), were not allocated due to the time required to identify and determine indirect cost



allocations. For example, the Regional Officer in Charge of Construction negotiates and administers several maintenance and service contracts (e.g., grounds maintenance and custodial services) that benefit the Naval Postgraduate School. Since these allocations were beyond the scope of this thesis, additional research is recommended to determine allocations of these costs to Naval Postgraduate School and Naval Support Activity, Monterey Bay support activities.

#### **4. Military Instructor Research**

Costs associated with military personnel conducting reimbursable research were not included in this model since most military instructors are used only for classroom instruction. To improve the accuracy of the model, additional research is recommended to identify and allocate the costs associated with military instructors conducting research.

#### **5. Square Footage**

Square footage figures used in this thesis were an approximation for assigned square footage since some of the data provided square footage totals by building number and other data provided interior classroom square footage. Since this did not provide an exact calculation of the square footage assigned to support activities and cost objects, additional research is recommended to determine exact square footage figures.

#### **6. Environmental**

Environmental costs were allocated based on the square footage each activity occupied or was assigned, even though the environmental costs may be more a function of how space is used. Additional research is recommended to identify specific functions of environmental personnel to specific activities to improve the accuracy of the model.

## **7. Public Works Department**

Since Public Works Department did not identify costs to specific activities prior to the beginning of Fiscal Year 1997, costs were allocated based on the square footage each activity occupied and/or was assigned. Additional research is recommended to identify Public Works Department costs to specific activities as direct vice allocated costs.

## **8. Comptroller**

The number of accounts tracked was selected as the cost driver to allocate comptroller costs. However, the number of accounting transactions generated would have been a better cost driver for allocating comptroller costs. Additional research is recommended to determine the number of accounting transactions generated by specific mission and non-mission activities.

## **9. Computer Information Services**

The number of total personnel supported was selected as the cost driver to allocate Computer Information Services costs since identifying direct computer information services costs generated by specific usage and identifying those costs to specific activities was not practicle during this thesis research. Additional research is recommended to determine costs generated by specific usage and identifying those costs to specific activities.

## **10. Supply Department**

The number of total personnel supported was selected as the cost driver to allocate Supply Department costs. However, the number and complexity of requisitions processed would probably be a better cost driver for allocating Supply Department costs. Archival research is recommended to determine the number and complexity of requisitions identified



to specific activities. Also, since Supply Department does provide some support for tenant commands, additional research is recommended to determine the cost of Supply Department support provided to tenant commands.

#### **11. Morale, Welfare and Recreation and Dudley Knox Library**

Individuals, in addition to Naval Postgraduate School students and faculty, use the Dudley Knox Library and Morale, Welfare and Recreation facilities. Since the exact number and category (e.g., military, civilian, retiree, dependent, guests) of users is unknown, additional research is recommended to determine the users of these support activities.

#### **12. Superintendent and Provost**

The percentage of time spent by the Superintendent and Provost on specific activities was selected as the cost driver to allocate the costs of the Superintendent, Provost, and their respective staffs. However, their respective staffs may relieve the need for the superintendent and Provost to spend time on certain activities. Additional research is recommended to better estimate Superintendent and Provost cost allocations.

#### **13. Cost Drivers**

The selection of cost drivers is not a totally objective process. In some cases, less than optimal cost drivers were selected for reasons cited in the thesis. Therefore, the following list of alternative cost drivers and cost allocation methods recommended for further research is provided which might improve the overall accuracy of the model:

| Activity                  | Current Cost Driver | Alternative Cost Driver |
|---------------------------|---------------------|-------------------------|
| * Environmental           | Square Footage      | Percent of Time Spent   |
| * Public Works Department | Square Footage      | Direct Costing          |

|                                 |  |  |
|---------------------------------|--|--|
| * Comptroller                   | Number of Personnel Supported  | Number of Accounting Transactions                                |
| * Computer Information Services | Number of Personnel Supported  | Percent of Usage   |
| * Supply Department             | Number of Personnel Supported  | Number and Complexity of Requisitions                            |
| * Superintendent and Provost    | Percent of Superintendent's and Provost's Time Spent Performing Activities | Percent of Time All Office Personnel Spent Performing Activities |

Although each of the recommended cost drivers would be an improvement over those used in the thesis, each of the recommended drivers could be refined to produce even better cost estimates. The selection of the cost driver used should be based on the costs and benefits of the resulting information.

#### **C. REMARKS**

This thesis has provided the Naval Postgraduate School and Naval Support Activity, Monterey Bay management and administrators with a tool for reviewing and possibly reducing indirect costs. Since this thesis has provided an estimate vice exact cost figures, further research in recommended areas should be pursued. Additional areas of study may yield valuable information which might be used to generate significant cost savings by exposing wasted and/or the inefficient use of the Naval Postgraduate School and Naval Support Activity, Monterey Bay scarce resources.

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## **APPENDIX A. ACADEMIC AREAS**

This appendix provides a listing of the eleven Academic Departments and five Academic Groups. Academic Groups are identified by a number sign (#).

### **Management and Security Studies**

- \* Systems Management
- \* National Securities Affairs

### **Engineering and Computational Sciences**

- \* Aeronautics and Astronautics
- \* Computer Science
- \* Electrical and Computer Engineering
- \* Mathematics
- \* Mechanical Engineering

### **Operational and Applied Sciences**

- \* Oceanography
- \* Operations Research
- \* Meteorology
- \* Physics
- \* Undersea Warfare #
- \* Space Systems #
- \* Information Warfare #
- \* Command, Control and Communications #



## **APPENDIX B. COSTS TRACED TO MISSION SUPPORT ACTIVITIES AND COST OBJECTS**

| ACTIVITY         | Q1      | Q2      | Q3      | Q4      | TOTAL     |
|------------------|---------|---------|---------|---------|-----------|
| Superintendent   |         |         |         |         |           |
| Comand Eval      | 170     | 170     | 2640    | 230     | 3,210     |
| JAG              | 4748    | 4748    | 24      | 1949    | 11,468    |
| Patent Atny      | 0       | 0       | 2760    | 2163    | 4,923     |
| EEO              | 2,554   | 2,554   | 3,511   | 525     | 9,143     |
| Safety           | 3,151   | 3,151   | 2,413   | 1,207   | 9,921     |
| Safety Shoes     | 1,139   | 1,139   | 1,273   | 1,005   | 4,556     |
| Safety Glasses   | 3,761   | 3,761   | 4,419   | 3,407   | 15,347    |
| Superintendent   | 7,067   | 7,067   | 6,519   | 17,858  | 38,510    |
| TQL              | 3,598   | 3,598   | 3,430   | 19,659  | 30,284    |
| Reinvention Lab  | 0       | 0       | 1,693   | 193     | 1,886     |
| Marketing        | 0       | 0       | 0       | 6,417   | 6,417     |
| FAM Trip         | 0       | 0       | 950     | 818     | 1,768     |
| Electron M-scope | 0       | 0       | 13,734  | 0       | 13,734    |
| Postal Costs     | 272     | 405     | 414     | 544     | 1,636     |
| FEDEX/UPS        | 137     | 137     | 137     | 137     | 549       |
| Printing         | 4,625   | 4,625   | 4,625   | 4,625   | 18,500    |
| Copier Expense   | 1,491   | 1,491   | 1,491   | 1,491   | 5,963     |
| Safety TVL       | 933     | 933     | -185    | 0       | 1,680     |
| JAG TVL          | 355     | 355     | -353    | 922     | 1,279     |
| Patent Atny TVL  | 596     | 596     | 0       | 0       | 1,191     |
| EEO TVL          | 2,013   | 2,013   | -48     | 836     | 4,814     |
| Superint. TVL    | 12,718  | 12,718  | 28,289  | 16,143  | 69,868    |
| TQL TVL          | 2,110   | 2,110   | 314     | 0       | 4,534     |
| Reinvent Lab TVL | 1,921   | 1,921   | 1,163   | 360     | 5,364     |
| Marketing TVL    | 0       | 0       | 9,877   | (1,027) | 8,850     |
| FAM Trip TVL     | 0       | 0       | 138     | 0       | 138       |
| CIV Staff (00)   | 10,177  | 10,433  | 10,433  | 10,558  | 41,600    |
| CIV Staff (00-Q) | 35,920  | 36,823  | 36,823  | 37,267  | 146,833   |
| CIV Staff (003)  | 26,680  | 27,351  | 27,351  | 27,680  | 109,060   |
| CIV Staff (006)  | 8,999   | 9,226   | 9,226   | 9,337   | 36,787    |
| STAFF ENL        |         |         |         |         |           |
| (1) E7           | 12,391  | 12,391  | 12,391  | 12,391  | 49,562    |
| (1) E6           | 10,709  | 10,709  | 10,709  | 10,709  | 42,824    |
| STAFF OFF        |         |         |         |         |           |
| (1) O8           | 35,716  | 35,716  | 35,716  | 35,716  | 142,863   |
| (1) O6           | 29,625  | 29,625  | 29,625  | 29,625  | 118,498   |
| (2) O5           | 51,232  | 51,232  | 51,232  | 51,232  | 204,926   |
| (1) O4           | 21,496  | 21,496  | 21,496  | 21,496  | 85,983    |
| (1) O3           | 18,086  | 18,086  | 18,086  | 18,086  | 72,343    |
| TOTAL            | 314,390 | 316,580 | 352,316 | 343,559 | 1,326,812 |

| ACTIVITY           | Q1      | Q2      | Q3      | Q4      | TOTAL     |
|--------------------|---------|---------|---------|---------|-----------|
| Provost            |         |         |         |         |           |
| Provost            | 32,836  | 32,836  | 16,883  | 3,211   | 85,769    |
| FAC PCS            | 15,780  | 15,780  | 3,224   | 18,835  | 53,619    |
| Assoc Provost Ins  | 12,790  | 12,790  | 40,523  | 21,283  | 87,385    |
| Audio Visual       | 20,722  | 20,722  | 9,341   | 413     | 51,197    |
| Printing           | 2,250   | 2,250   | 0       | (4,500) | 0         |
| PAO-Mission        | 14,820  | 14,820  | 2,194   | 4,000   | 35,834    |
| Copier Expense     | 789     | 789     | 789     | 789     | 3,157     |
| FEDEX/UPS          | 106     | 106     | 106     | 106     | 423       |
| Postal Costs       | 1,034   | 1,407   | 1,833   | 1,932   | 6,206     |
| Provost TVL        | 2,326   | 2,326   | 1,724   | 5,368   | 11,743    |
| FAC PCS TVL        | 2,665   | 2,665   | 846     | 4,229   | 10,404    |
| A. Provost Ins TVL | 8,220   | 8,220   | 6,572   | 103     | 23,115    |
| CIV STAFF 01       | 42,537  | 43,830  | 43,830  | 44,958  | 175,155   |
| CIV STAFF 01B      | 197,637 | 209,655 | 219,276 | 220,227 | 846,795   |
| CIV FAC            | 103,605 | 103,605 | 103,605 | 103,605 | 414,420   |
| TOTAL              | 458,117 | 471,801 | 450,746 | 424,559 | 1,805,222 |
| Compt/Payroll      |         |         |         |         |           |
| Comptroller        | 13,864  | 13,864  | 6099    | 5091    | 38,917    |
| Staff PCS          | 1,550   | 350     | 0       | 0       | 1,900     |
| Printing           | 750     | 750     | 750     | 750     | 3,000     |
| Comptroller        | 4       | 4       | 1,330   | 1,142   | 2,479     |
| Copier Expense     | 1,059   | 1,059   | 1,059   | 1,059   | 4,236     |
| CIV STAFF          | 254,537 | 260,935 | 260,935 | 264,078 | 1,040,484 |
| FEDEX/UPS          | 370     | 370     | 370     | 370     | 1,479     |
| Postal Costs       | 493     | 783     | 701     | 462     | 2,439     |
| TOTAL              | 272627  | 278115  | 271244  | 272952  | 1,094,934 |
| TTL COMPT          |         |         |         |         | 930,694   |
| TTL PAYROLL        |         |         |         |         | 164,240   |
| Human Res. Off.    |         |         |         |         |           |
| Empl. Asst. Prog.  | 0       | 0       | 0       | 24,368  | 24,368    |
| CIV PERS           | 15,779  | 15,779  | 12,290  | 7,332   | 51,179    |
| Recog Store        | 6,729   | 6,729   | 3,865   | 2,364   | 19,686    |
| Printing           | 625     | 625     | 625     | 625     | 2,500     |
| Training           | 14,776  | 14,776  | 5,607   | 1,118   | 36,275    |
| Copier Expense     | 570     | 570     | 570     | 570     | 2,279     |
| FEDEX/UPS          | 1,565   | 1,565   | 1,565   | 1,565   | 6,275     |
| Postal Costs       | 266     | 421     | 377     | 249     | 1,313     |
| Training           | 115     | 115     | 578     | -21     | 787       |
| CIV STAFF          | 150,942 | 154,735 | 154,735 | 156,599 | 617,011   |
| TOTAL              | 191367  | 195315  | 180212  | 194769  | 761,673   |



| ACTIVITY           | Q1      | Q2      | Q3      | Q4        | TOTAL     |
|--------------------|---------|---------|---------|-----------|-----------|
| Dean of Students   |         |         |         |           |           |
| Dir Programs       | 4,840   | 4,840   | 11,435  | 4,121     | 25,236    |
| Security Vault     | 5,694   | 5,694   | 2,304   | 3,121     | 16,813    |
| Printing           | 11,250  | 11,250  | 11,250  | 11,250    | 45,000    |
| Copier Expense     | 1,823   | 1,823   | 1,823   | 1,823     | 7,291     |
| FEDEX/UPS          | 5       | 5       | 5       | 5         | 20        |
| Postal Costs       | 1,619   | 2,003   | 1,634   | 3,952     | 9,208     |
| DIR Progs. TVL     | 4,407   | 4,407   | 5,772   | 1,672     | 16,258    |
| Med Students       | 9,073   | 9,073   | 17,830  | 7,438     | 43,414    |
| CIV INST           | 0       | 0       | 1,074   | 1,423     | 2,497     |
| CIV STAFF          | 230,856 | 240,739 | 251,654 | 262,702   | 985,951   |
| STAFF OFF          |         |         |         |           |           |
| (1) 06             | 29,625  | 29,625  | 29,625  | 29,625    | 118,498   |
| (1) 05             | 25,616  | 25,616  | 25,616  | 25,616    | 102,463   |
| (1) 04             | 21,496  | 21,496  | 21,496  | 21,496    | 85,983    |
| (5) 03             | 90,429  | 90,429  | 90,429  | 90,429    | 361,715   |
| TOTAL              | 436,733 | 447,000 | 471,947 | 464,673   | 1,820,347 |
| NAVSUPACT,MB       |         |         |         |           |           |
| Mil OPS            | 12,661  | 12,661  | 8,799   | 1,361     | 35,482    |
| Admin              | 5,221   | 5,221   | 2,801   | 5,011     | 18,254    |
| Base PCS           | 9,785   | 9,785   | 1,000   | 29,356    | 49,925    |
| Mil OPS TVL        | 5,294   | 5,294   | 10,925  | 5,316     | 26,829    |
| Base PCS TVL       | 2,309   | 2,309   | 0       | 5,707     | 10,325    |
| Admin              | 92,195  | 94,512  | 94,512  | 95,651    | 376,869   |
| Admin MIL STAFF    |         |         |         |           |           |
| (1) 06             | 29,625  | 29,625  | 29,625  | 29,625    | 118,498   |
| (1) 05             | 25,616  | 25,616  | 25,616  | 25,616    | 102,463   |
| (1) 03             | 18,086  | 18,086  | 18,086  | 18,086    | 72,343    |
| (1) W3             | 16,128  | 16,128  | 16,128  | 16,128    | 64,511    |
| (4) E7             | 49,563  | 49,563  | 49,563  | 49,563    | 198,252   |
| (4) E5             | 35,807  | 35,807  | 35,807  | 35,807    | 143,228   |
| (1) E4             | 7,380   | 7,380   | 7,380   | 7,380     | 29,520    |
| Enlist. Dining Svc | 38,720  | 38,720  | 30,975  | 61,952    | 170,367   |
| Family SVCs        | 924     | 924     | 2,122   | 46        | 4,016     |
| Security Mgr       | 1,156   | 1,156   | 719     | 3,664     | 6,694     |
| Child Dev. Ctr     | 1,372   | 1,372   | 3,764   | 20,182    | 26,689    |
| NSA Start-Up       | 0       | 0       | 0       | 12,785    | 12,785    |
| Photo              | 87,344  | 87,344  | 4,481   | (126,821) | 52,348    |
| Maint & Repair     | 9,179   | 9,179   | 4,509   | 783       | 23,649    |
| Safety CIV         | 30,389  | 31,154  | 31,154  | 31,529    | 124,225   |
| Fam Serv Ctr CIV   | 19,862  | 20,362  | 20,362  | 20,607    | 81,194    |
| Child Dev. Ctr CIV | 113,337 | 116,186 | 116,186 | 117,585   | 463,292   |

| ACTIVITY           | Q1      | Q2        | Q3       | Q4      | TOTAL     |
|--------------------|---------|-----------|----------|---------|-----------|
| Food Svc MIL       |         |           |          |         |           |
| (1) E7             | 12,391  | 12,391    | 12,391   | 12,391  | 49,563    |
| (2) E5             | 17,904  | 17,904    | 17,904   | 17,904  | 71,614    |
| (2) E4             | 14,760  | 14,760    | 14,760   | 14,760  | 59,040    |
| Bach. Off Qtrs     | 2,682   | 2,682     | 10,728   | 48,641  | 64,732    |
| Chaplain           | 43,489  | 43,489    | 6,217    | 25,881  | 119,076   |
| Mil Medical TVL    | 554     | 554       | 1,008    | 1,776   | 3,892     |
| Chaplain CIV       | 7,274   | 7,457     | 7,457    | 7,547   | 29,734    |
| Chaplain MIL       |         |           |          |         |           |
| (1) 06             | 29,625  | 29,625    | 29,625   | 29,625  | 118,498   |
| (1) 04             | 21,496  | 21,496    | 21,496   | 21,496  | 85,983    |
| (1) 03             | 18,086  | 18,086    | 18,086   | 18,086  | 72,343    |
| (1) E6             | 10,709  | 10,709    | 10,709   | 10,709  | 42,834    |
| (1) E3             | 6,337   | 6,337     | 6,337    | 6,337   | 25,346    |
| Bach. Off Qtrs MIL |         |           |          |         |           |
| (1) 03             | 18,086  | 18,086    | 18,086   | 18,086  | 72,343    |
| (1) E8             | 14,303  | 14,303    | 14,303   | 14,303  | 57,210    |
| (3) E6             | 32,126  | 32,126    | 32,126   | 32,126  | 128,502   |
| (1) E5             | 8,952   | 8,952     | 8,952    | 8,952   | 35,807    |
| (9) E4             | 66,420  | 66,420    | 66,420   | 66,420  | 265,680   |
| (1) E3             | 6,337   | 6,337     | 6,337    | 6,337   | 25,346    |
| (1) 05             | 25,616  | 25,616    | 25,616   | 25,616  | 102,463   |
| PAO                | 2,864   | 2,864     | 3,732    | 13,014  | 22,474    |
| PAO TVL            | 194     | 194       | 575      | 105     | 1,067     |
| Student Moves      | 12,668  | 12,668    | 14,869   | 8,756   | 48,960    |
| Printing           | 6,250   | 6,250     | 6,250    | 6,250   | 25,000    |
| Copier Expense     | 3,806   | 3,806     | 3,806    | 3,806   | 15,222    |
| Postal Costs       | 2,202   | 4,505     | 3,586    | 3,356   | 13,649    |
| TOTAL              | 997,084 | 1,006,001 | 875,890  | 889,199 | 3,768,170 |
| Computer Info Svc  |         |           |          |         |           |
| Office of Dean     | 4,584   | 4,584     | 33,999   | 23,806  | 66,972    |
| Admin Cp SVCs      | 261,122 | 261,122   | (92,512) | 2,469   | 432,199   |
| Netwkg Infra       | 53,090  | 53,090    | (25,096) | 50,047  | 131,131   |
| DFR Support        | 35,162  | 35,162    | 18,254   | 9,602   | 98,179    |
| Acad Cp SVCs       | 71,293  | 71,293    | 23,086   | 32,423  | 198,094   |
| NEB LAN            | 0       | 0         | 191,158  | 309,000 | 500,958   |
| COM-ADP            | 0       | 0         | 0        | 140,000 | 140,000   |
| Server             | 0       | 0         | 46,358   | 0       | 46,358    |
| Printing           | 2,500   | 2,500     | 2,500    | 2,500   | 10,000    |
| Copier Expense     | 708     | 708       | 708      | 708     | 2,831     |
| Postal Costs       | 18      | 95        | 126      | 7       | 247       |
| Office of Dean TV  | 5,856   | 5,856     | 8,093    | 4,661   | 24,466    |
| Admin Cp Svc TV    | 2,596   | 2,596     | 0        | 0       | 5,192     |

| ACTIVITY        | Q1        | Q2        | Q3      | Q4        | TOTAL     |
|-----------------|-----------|-----------|---------|-----------|-----------|
| Netwk/Infra TVL | 2,076     | 2,076     | -120    | (1,087)   | 2,945     |
| DFR Support TVL | 1,631     | 1,631     | 0       | 0         | 3,261     |
| C IV STAFF      | 539,019   | 416,445   | 344,005 | 387,144   | 1,686,613 |
| CIV FAC         | 138,140   | 138,140   | 138,140 | 138,140   | 138,140   |
| MIL STAFF       |           |           |         |           |           |
| (1) O4          | 21,496    | 21,496    | 21,496  | 21,496    | 85,983    |
| (1) O3          | 18,086    | 18,086    | 18,086  | 18,086    | 72,343    |
| TOTAL           | 1,157,377 | 1,034,880 | 728,281 | 1,139,002 | 3,645,912 |

|                    |         |         |         |         |           |
|--------------------|---------|---------|---------|---------|-----------|
| Mgmt & Sec S.      |         |         |         |         |           |
| Systems Mgmt       | 25,322  | 25,322  | 26,826  | 42,044  | 119,513   |
| Natl Sec Affairs   | 13,700  | 13,700  | 17,721  | 7,956   | 53,077    |
| Conrad Chair       | 0       | 0       | 1,296   | 69,462  | 70,758    |
| Dean of Mgmt       | 16,384  | 16,384  | 0       | (1,976) | 30,792    |
| Base Mgmt          | 0       | 0       | 0       | 4,300   | 4,300     |
| Student TxBks      | 43,686  | 41,747  | 37,740  | 46,767  | 169,940   |
| Printing           | 9,750   | 9,750   | 9,750   | 9,750   | 39,000    |
| Natl Sec & Intel   | 174     | 174     | 4,377   | 275     | 4,999     |
| Copier Expense     | 9,926   | 9,926   | 9,926   | 9,926   | 39,704    |
| FEDEX/UPS          | 1,273   | 1,273   | 1,273   | 1,273   | 5,092     |
| Postal Costs       | 1,739   | 3,238   | 2,324   | 2,496   | 9,797     |
| SYS Mgmt TVL       | 10,537  | 10,537  | 15,044  | 9,452   | 45,569    |
| Natl Sec & Int TVL | 98      | 98      | 824     | 2,520   | 3,539     |
| Natl Sec Aff TVL   | 4,680   | 4,680   | 7,334   | 2,169   | 18,862    |
| Conrad Chair TVL   | 2,686   | 2,686   | 5,878   | 4,606   | 15,856    |
| Base Mgmt TVL      | 0       | 0       | 4,292   | (1,098) | 3,194     |
| CIV STAFF          | 107,621 | 107,621 | 107,621 | 107,621 | 430,483   |
| Dean- CIV FAC      | 34,535  | 34,535  | 34,535  | 34,535  | 138,140   |
| MIL STAFF          |         |         |         |         |           |
| (2) 05             | 51,232  | 51,232  | 51,232  | 51,232  | 204,926   |
| (1) 02             | 14,600  | 14,600  | 14,600  | 14,600  | 58,399    |
| Dir Funded Resch   | 209,579 | 209,579 | 209,579 | 209,579 | 838,317   |
| TOTAL              | 557,522 | 557,082 | 562,172 | 627,489 | 2,304,257 |

|                  |         |         |        |        |         |
|------------------|---------|---------|--------|--------|---------|
| Eng & Comp Sci's |         |         |        |        |         |
| Dean of Eng      | 1,501   | 1,501   | 35     | 580    | 3,617   |
| Computer Sci     | 12,872  | 12,872  | 10,660 | 4,561  | 40,964  |
| Math             | 17,748  | 17,748  | 7,609  | 5,492  | 48,597  |
| Lab Maint        | 120,222 | 120,222 | 9,099  | 24,079 | 273,622 |
| ECE              | 10,776  | 10,776  | 24,793 | 52,235 | 98,579  |
| AERO             | 15,791  | 15,791  | 11,202 | 3,771  | 46,555  |
| Mech Eng         | 12,444  | 12,444  | 12,393 | 4,768  | 42,048  |
| Lab/Oth          | 31,481  | 31,481  | 38,004 | 42,022 | 142,987 |
| Calibration      | 26,000  | 26,000  | 26,000 | 26,000 | 104,000 |

| ACTIVITY         | Q1        | Q2        | Q3        | Q4        | TOTAL     |
|------------------|-----------|-----------|-----------|-----------|-----------|
| Student TxBks    | 26,919    | 27,375    | 24,494    | 26,299    | 105,087   |
| Printing         | 24,250    | 24,250    | 24,250    | 123,250   | 196,000   |
| AERO             | 1,734     | 1,734     | 6,050     | 221       | 9,738     |
| EE/CE            | 827       | 827       | 510       | 2,788     | 4,951     |
| NAV Eng          | 326       | 326       | 2,597     | 1,600     | 4,848     |
| Copier Expense   | 9,827     | 9,827     | 9,827     | 9,827     | 39,307    |
| FEDEX/UPS        | 972       | 972       | 972       | 972       | 3,888     |
| Postal Costs     | 2,721     | 4,633     | 5,874     | 4,981     | 18,209    |
| Dean of Eng TVL  | 3,560     | 3,560     | -80       | 1,487     | 8,526     |
| Computer Sci TVL | 361       | 361       | 187       | 3,933     | 4,842     |
| Math TVL         | 0         | 0         | 0         | 9,115     | 9,115     |
| ECE TVL          | 366       | 366       | 334       | 18,228    | 19,293    |
| AREO TVL         | 1,276     | 1,276     | 1,334     | 1,850     | 5,735     |
| Mech Eng TVL     | 868       | 868       | 3,813     | 1,700     | 7,248     |
| AERO TVL         | 809       | 809       | 2,623     | -7        | 4,233     |
| EE/CE TVL        | 1,635     | 1,635     | 2,502     | 363       | 6,134     |
| NAV Eng TVL      | 264       | 264       | 1,378     | -459      | 1,447     |
| CIV STAFF        | 696,817   | 696,817   | 696,817   | 696,817   | 2,787,266 |
| Dean- CIV FAC    | 34,535    | 34,535    | 34,535    | 34,535    | 138,140   |
| Staff Enlisted   |           |           |           |           |           |
| (1) E7           | 12,391    | 12,391    | 12,391    | 12,391    | 49,563    |
| (6) E6           | 64,251    | 64,251    | 64,251    | 64,251    | 257,004   |
| (7) E5           | 62,662    | 62,662    | 62,662    | 62,662    | 250,649   |
| (1) E4           | 7,380     | 7,380     | 7,380     | 7,380     | 29,520    |
| Staff Off's      |           |           |           |           |           |
| (2) 05           | 51,232    | 51,232    | 51,232    | 51,232    | 204,926   |
| (1) 03           | 18,086    | 18,086    | 18,086    | 18,086    | 72,343    |
| Dir Funded Resch | 307,809   | 307,809   | 307,809   | 307,809   | 1,231,234 |
| TOTAL            | 1,580,713 | 1,583,081 | 1,481,623 | 1,624,819 | 6,270,215 |
| Oper and App Sci |           |           |           |           |           |
| OPS Research     | 21,329    | 21,329    | 12,679    | 7,729     | 63,066    |
| Groups           | 19,422    | 19,422    | (32,659)  | 39,042    | 45,226    |
| Physics          | 12,249    | 12,249    | 12,291    | 9,065     | 45,854    |
| Meteorology      | 6,310     | 6,310     | 4,815     | 3,245     | 20,680    |
| Ocean            | 5,290     | 5,290     | 4,060     | 2,369     | 17,009    |
| Dean of Ops      | 478       | 478       | 229       | 178       | 1,363     |
| STL              | 1,747     | 1,747     | 44,179    | (2,197)   | 45,475    |
| Calibration      | 26,000    | 26,000    | 26,000    | 26,000    | 104,000   |
| Student TxBks    | 43,458    | 44,941    | 42,891    | 45,934    | 177,224   |
| Printing         | 10,938    | 10,938    | 10,938    | 10,938    | 43,750    |
| OPS Research     | 653       | 653       | 5,177     | 430       | 6,912     |
| Combat Sys       | 986       | 986       | 4,134     | 981       | 7,086     |
| USW/Spc/EW       | 839       | 839       | 1,606     | 5,737     | 9,021     |



| ACTIVITY          | Q1        | Q2        | Q3        | Q4        | TOTAL     |
|-------------------|-----------|-----------|-----------|-----------|-----------|
| Air Ocean         | 1,515     | 1,515     | 1,012     | 1,789     | 5,831     |
| Joint Warfare     | 10,034    | 10,034    | 30,762    | 21,953    | 72,782    |
| Joint C4I (C3)    | 921       | 921       | 546       | 137       | 2,525     |
| International     | 1,439     | 1,439     | 1,234     | 1905      | 6,016     |
| Copier Expense    | 10,551    | 10,551    | 10,551    | 10,551    | 42,204    |
| FEDEX/UPS         | 370       | 370       | 370       | 370       | 1,479     |
| Postal Costs      | 3,062     | 8,747     | 4,746     | 2,845     | 19,401    |
| Joint Warfare TVL | 48,922    | 48,922    | 72,196    | 37,006    | 207,045   |
| OPS Res TVL       | 1,411     | 1,411     | 4,451     | 1,429     | 8,702     |
| Groups TVL        | 0         | 0         | 974       | 1,518     | 2,492     |
| Physics TVL       | 0         | 0         | 0         | 5,875     | 5,875     |
| Meteorology TVL   | 125       | 125       | 0         | 4,028     | 4,278     |
| Ocean TVL         | 464       | 464       | 756       | 1,392     | 3,076     |
| Dean of Ops TVL   | 2,750     | 2,750     | 1,517     | 4,702     | 11,719    |
| OPS research TVL  | 389       | 389       | 3,971     | -383      | 4,366     |
| Combat Sys TVL    | 943       | 943       | 1,195     | 2,031     | 5,111     |
| USW/Spc/EW TV     | 132       | 132       | 893       | 0         | 1,157     |
| C3 Travel         | 3,210     | 3,210     | 0         | 822       | 7,241     |
| CIV STAFF         | 570,975   | 570,975   | 570,975   | 570,975   | 2,283,900 |
| Dean- CIV FAC     | 34,535    | 34,535    | 34,535    | 34,535    | 138,140   |
| Staff Enlisted    |           |           |           |           |           |
| (1) E7            | 12,391    | 12,391    | 12,391    | 12,391    | 49,563    |
| (3) E6            | 32,126    | 32,126    | 32,126    | 32,126    | 128,502   |
| (2) E5            | 17,904    | 17,904    | 17,904    | 17,904    | 71,614    |
| Staff Off's       |           |           |           |           |           |
| (1) 06            | 29,625    | 29,625    | 29,625    | 29,625    | 118,498   |
| (3) 05            | 76,847    | 76,847    | 76,847    | 76,847    | 307,389   |
| Dir Funded Resch  | 252,006   | 252,006   | 252,006   | 252,006   | 1,008,023 |
| TOTAL             | 1,262,346 | 1,269,514 | 1,297,923 | 1,273,830 | 5,103,595 |
| Research Dept     |           |           |           |           |           |
| Dean of Resch     | 5,985     | 5,985     | (4,639)   | 580       | 7,911     |
| Printing          | 18,750    | 18,750    | 18,750    | 52,250    | 108,500   |
| Copier Expense    | 1,298     | 1,298     | 1,298     | 1,298     | 5,191     |
| FEDEX/UPS         | 64        | 64        | 64        | 64        | 254       |
| Postal Costs      | 1,397     | 2,267     | 1,915     | 1,829     | 7,407     |
| Dean of Resch TV  | 710       | 710       | 3,573     | 1,464     | 6,457     |
| CIV STAFF         | 88,334    | 67,886    | 51,487    | 83,815    | 291,522   |
| Dean- CIV FAC     | 34,535    | 34,535    | 34,535    | 34,535    | 138,140   |
| TOTAL             | 151073    | 131495    | 106983    | 175835    | 565,382   |
| Sch of Av Safety  |           |           |           |           |           |
| Aviation Safety   | 3,371     | 3,371     | 1,745     | 12,624    | 21,111    |
| CMD Phycian       | 0         | 0         | 0         | 2,000     | 2,000     |

| ACTIVITY         | Q1      | Q2      | Q3      | Q4      | TOTAL     |
|------------------|---------|---------|---------|---------|-----------|
| Copier Expense   | 634     | 634     | 634     | 634     | 2,534     |
| FEDEX/UPS        | 254     | 254     | 254     | 254     | 1,014     |
| Postal Costs     | 215     | 720     | 718     | 666     | 2,318     |
| Av Safety TVL    | 6,084   | 6,084   | 5,014   | 1,480   | 18,661    |
| CMD Phy TVL      | 0       | 0       | 1,420   | -16     | 1,404     |
| CIV STAFF        | 16,155  | 16,667  | 16,315  | 14,503  | 63,640    |
| MIL STAFF (1) 06 | 29,625  | 29,625  | 29,625  | 29,625  | 118,498   |
| TOTAL            | 56,338  | 57,355  | 55,725  | 61,770  | 231,180   |
| LIBRARY          |         |         |         |         |           |
| Library          | 466,342 | 466,342 | 45,556  | 68,505  | 1,046,745 |
| FEDEX/UPS        | 5       | 5       | 5       | 5       | 20        |
| Copier Expense   | 4,767   | 4,767   | 4,767   | 4,767   | 19,068    |
| Library TVL      | 635     | 635     | 5,528   | 786     | 7,584     |
| CIV STAFF        | 304,109 | 231,163 | 287,129 | 286,941 | 1,109,342 |
| CIV FAC          | 34,535  | 34,535  | 34,535  | 34,535  | 138,140   |
| TOTAL            | 810393  | 737447  | 377520  | 395539  | 2320899   |
| Phones           | 105,750 | 105,750 | 424,000 | 210,000 | 845,500   |
| Electricity      | 310,145 | 310,145 | 249,856 | 261,427 | 1,131,572 |
| Natural Gas      | 51,226  | 51,226  | 1,576   | 1,576   | 105,603   |
| Main Gas         | 43,057  | 43,057  | 60,002  | 40,921  | 187,036   |
| Water            | 27,892  | 27,892  | 47,869  | 6,409   | 110,062   |
| Sewer            | 21,535  | 21,535  | 18,458  | 12,306  | 73,833    |
| Supply Dept      |         |         |         |         |           |
| Supply           | 7,327   | 7,327   | 4,664   | 56,611  | 75,929    |
| MAT DIV          | 756     | 756     | 424     | 1,077   | 3,013     |
| Copier Expense   | 1,339   | 1,339   | 1,339   | 1,339   | 5,355     |
| Supply TVL       | 747     | 747     | 46      | 27      | 1,567     |
| Supply CIV       | 336,370 | 344,824 | 344,824 | 348,979 | 1,374,996 |
| Supply CIV       | 26,910  | 27,587  | 27,587  | 27,918  | 110,000   |
| MIL STAFF        |         |         |         |         |           |
| (1) 04           | 21,496  | 21,496  | 21,496  | 21,496  | 85,983    |
| (1) 03           | 18,086  | 18,086  | 18,086  | 18,086  | 72,343    |
| (1) 02           | 14,600  | 14,600  | 14,600  | 14,600  | 58,399    |
| (1) E7           | 12,391  | 12,391  | 12,391  | 12,391  | 49,563    |
| (1) E6           | 10,709  | 10,709  | 10,709  | 10,709  | 42,834    |
| (3) E5           | 26,855  | 26,855  | 26,855  | 26,855  | 107,421   |



| ACTIVITY          | Q1      | Q2      | Q3      | Q4      | TOTAL   |
|-------------------|---------|---------|---------|---------|---------|
| TOTAL             | 477586  | 486717  | 483021  | 540088  | 1987403 |
| Police Dept       |         |         |         |         |         |
| Copier Expense    | 319     | 319     | 319     | 319     | 1,274   |
| Police            | 2,389   | 2,389   | -153    | 1,493   | 6,118   |
| Police CIV        | 159,026 | 163,078 | 163,078 | 165,041 | 650,224 |
| TOTAL             | 161,734 | 165,786 | 163,244 | 166,853 | 657,616 |
| Fire Dept         |         |         |         |         |         |
| FEDEX/UPS         | 5       | 5       | 5       | 5       | 20      |
| Copier Expense    | 911     | 911     | 911     | 911     | 3,644   |
| Fire Dept         | 2,174   | 2,174   | 1,601   | 55      | 6,004   |
| Fire Dept CIV     | 207,796 | 213,210 | 213,210 | 215,774 | 849,991 |
| TOTAL             | 210,886 | 216,300 | 215,727 | 216,745 | 859,659 |
| Morale Wel & Rec  |         |         |         |         |         |
| MWR               | 5,426   | 5,426   | 12,673  | 52,499  | 76,025  |
| Custodial         | 805     | 805     | 805     | 805     | 3,219   |
| Copier Expense    | 386     | 386     | 386     | 386     | 1,545   |
| Sports Ctr        | 2,500   | 2,500   | 0       | -52     | 4,948   |
| Treadmill         | 0       | 0       | 4,035   | 0       | 4,035   |
| MWR CIV           | 96,916  | 99,352  | 99,352  | 100,549 | 396,170 |
| MIL STAFF         |         |         |         |         |         |
| (1) E8            | 14,303  | 14,303  | 14,303  | 14,303  | 57,210  |
| (1) E7            | 12,391  | 12,391  | 12,391  | 12,391  | 49,563  |
| (1) E6            | 10,709  | 10,709  | 10,709  | 10,709  | 42,834  |
| (5) E5            | 44,759  | 44,759  | 44,759  | 44,759  | 179,035 |
| (3) E4            | 22,140  | 22,140  | 22,140  | 22,140  | 88,560  |
| TOTAL             | 210335  | 212771  | 221553  | 258489  | 903144  |
| Public Works Dept |         |         |         |         |         |
| Boiler Plant      | 9,607   | 9,607   | 13,360  | 2,535   | 35,108  |
| Eng Support       | 12,891  | 12,891  | 22,143  | 7,807   | 55,731  |
| A & E Designs     | 64,171  | 64,171  | 162,629 | 335,127 | 626,098 |
| FEDEX/UPS         | 95      | 95      | 95      | 95      | 380     |
| Postal Expense    | 3,193   | 3,193   | 3,193   | 3,193   | 12,771  |
| Shops- Matl       | 197,534 | 197,534 | 136,861 | 165,510 | 697,439 |
| Const (R1)        | 0       | 0       | 0       | 19,075  | 19,075  |
| Printing          | 5,250   | 5,250   | 5,250   | (4,750) | 11,000  |
| MIL STAFF         |         |         |         |         |         |
| (1) 05            | 25,616  | 25,616  | 25,616  | 25,616  | 102,463 |
| (1) 03            | 18,086  | 18,086  | 18,086  | 18,086  | 72,343  |
| (1) 01-           | 10,713  | 10,713  | 10,713  | 10,713  | 42,850  |
| (1) E7            | 12,391  | 12,391  | 12,391  | 12,391  | 49,563  |

| ACTIVITY          | Q1      | Q2      | Q3       | Q4        | TOTAL     |
|-------------------|---------|---------|----------|-----------|-----------|
| (1) E6            | 10,709  | 10,709  | 10,709   | 10,709    | 42,834    |
| (7) E5            | 62,662  | 29,520  | 29,520   | 29,520    | 250,649   |
| (4) E4            | 29,520  | 29,520  | 29,520   | 29,520    | 118,080   |
| (2) E3            | 12,673  | 12,673  | 12,673   | 12,673    | 50,692    |
| PW- MRP CIV       | 510,650 | 523,484 | 523,484  | 529,792   | 2,087,409 |
| PW- Boiler CIV    | 69,729  | 71,507  | 71,507   | 72,367    | 285,111   |
| PW-Eng CIV        | 179,133 | 183,635 | 183,635  | 185,848   | 732,250   |
| Maint Fac Contr's | 203,366 | 203,366 | 182,029  | 1,141,507 | 1,730,268 |
| Transportation    | 32,039  | 32,039  | 22,783   | 24,662    | 111,524   |
| PW-Transportation | 30,357  | 31,119  | 31,119   | 31,495    | 124,091   |
| TOTAL             | 1500385 | 1487119 | 1507316  | 2663491   | 7257729   |
| Environmental     |         |         |          |           |           |
| Environmental     | 49,069  | 49,069  | (13,171) | 25,096    | 110,063   |
| PW-Environ CIV    | 31,721  | 32,519  | 32,519   | 32,910    | 129,668   |
| TOTAL             | 80790   | 81588   | 19348    | 58006     | 239731    |
| Refuse            | 44,229  | 44,229  | 22,668   | 31,798    | 142,924   |
| Custodial NPS     | 285,793 | 285,793 | 285,793  | 285,793   | 1,143,169 |
| Custod LA MESA    | 738     | 738     | 738      | 738       | 2,951     |
| Grnds Maint NPS   | 46,759  | 46,759  | 46,759   | 46,759    | 187,036   |
| Grnds M LA MESA   | 37,968  | 37,968  | 37,968   | 37,968    | 151,873   |



## APPENDIX C. COMPOSITE STANDARD MILITARY RATES

This appendix provides a listing of Navy and Marine Corps Military Composite Pay Rates. The pay rates include the cost of salaries and fringe benefits.

| Pay Grade | Annual Rate |
|-----------|-------------|
| O-8       | \$ 142,863  |
| O-6       | \$ 118,498  |
| O-5       | \$ 102,463  |
| O-4       | \$ 85,983   |
| O-3       | \$ 72,343   |
| O-2       | \$ 58,399   |
| O-1       | \$ 42,850   |
| W-3       | \$ 64,511   |
| E-8       | \$ 57,210   |
| E-7       | \$ 49,563   |
| E-6       | \$ 42,834   |
| E-5       | \$ 35,807   |
| E-4       | \$ 29,520   |
| E-3       | \$ 25,346   |
| E-2       | \$ 23,045   |
| E-1       | \$ 20,306   |



## **APPENDIX D. DEMAND BOX ABBREVIATIONS**

| <b>Abbreviation</b> | <b>Name</b>   |
|---------------------|---|
| <b>MSSC</b>         | <b>MANAGEMENT AND SECURITY STUDIES<br/>(CODE 06) COSTS</b>        |
| <b>ECSC</b>         | <b>ENGINEERING AND COMPUTATIONAL<br/>SCIENCES (CODE 07) COSTS</b> |
| <b>OASC</b>         | <b>OPERATIONAL AND APPLIED SCIENCE<br/>(CODE 08) COSTS</b>        |
| <b>RESC</b>         | <b>RESEARCH DEPARTMENT (CODE 09) COSTS</b>                        |
| <b>SASC</b>         | <b>SCHOOL OF AVIATION SAFETY<br/>(CODE 10) COSTS</b>              |
| <b>NMC</b>          | <b>RESIDUAL COSTS</b>   |





## **APPENDIX E. SUPPLY BOX ABBREVIATIONS**

| <b>Abbreviation</b> | <b>Name</b>                                     |
|---------------------|---|
| 18SU                | PHONES  |
| 19SU                | ELECTRICITY                                     |
| 20SU                | NATURAL GAS                                     |
| 21SU                | MAIN GAS  |
| 22SU                | WATER   |
| 23SU                | SEWAGE  |
| 24SU                | REFUSE  |
| 25SU                | CUSTODIAL (NAVAL POSTGRADUATE SCHOOL)           |
| 25A                 | CUSTODIAL (LA MESA)                             |
| 27SU                | GROUNDS MAINTENANCE (NAVAL POSTGRADUATE SCHOOL) |
| 27A                 | GROUNDS MAINTENANCE (LA MESA)                   |



## APPENDIX F. SUMMARY BOX ABBREVIATIONS

| Abbreviations | Name                                      |
|---------------|---|
| 00SU<br>00SA  | SUPERINTENDENT                            |
| 01SU<br>01SA  | PROVOST                                   |
| 03SU<br>03SA  | DEAN OF STUDENTS                          |
| 04SU          | NAVAL SUPPORT ACTIVITY                    |
| 05SU          | COMPUTER INFORMATION SERVICES             |
| 06SU<br>06SA  | MANAGEMENT AND SECURITY<br>STUDIES        |
| 07SU<br>07SA  | ENGINEERING AND COMPUTATIONAL<br>SCIENCES |
| 08SU<br>08SA  | OPERATIONAL AND APPLIED SCIENCE           |
| 09SU<br>09SA  | RESEARCH DEPARTMENT                       |
| 10SU<br>10SA  | SCHOOL OF AVIATION SAFETY                 |
| 11SU<br>11SA  | DUDLEY KNOX LIBRARY                       |
| 12SU<br>12SA  | SUPPLY DEPARTMENT                         |
| 13SU<br>13SA  | POLICE DEPARTMENT                         |

| Abbreviations | Name  |
|---------------|---|
| 14SU<br>14SA  | FIRE DEPARTMENT   |
| 15SU          | MORALE, WELFARE AND RECREATION                                      |
| 16SU          | PUBLIC WORKS DEPARTMENT   |
| 17SU          | ENVIRONMENTAL   |
| CSB1          | CUMULATIVE COST SUMMARY BOX FOR<br>22SU, 23SU, AND 24SU             |
| CSB3          | CUMULATIVE COST SUMMARY BOX FOR<br>19SU, 20SU, 21SU, 25SU, AND 27SU |
| CSB5          | CUMULATIVE COST SUMMARY BOX FOR<br>25A AND 27A                      |
| COMP          | COMPTROLLER   |
| TIME          | TIMEKEEPING (PAYROLL)   |
| CD22          | HUMAN RESOURCES (HRSC)  |
| NMSU<br>NMSA  | RESIDUAL COSTS  |

## **APPENDIX G. STEP DOWN COST ALLOCATION ORDER**

### *Activity*

ENVIRONMENTAL

PUBLIC WORKS DEPARTMENT

NAVAL SUPPORT ACTIVITY, MONTEREY BAY

HUMAN RESOURCES OFFICE

COMPTROLLER

TIMEKEEPING (PAYROLL)

COMPUTER INFORMATION SERVICES

MORALE, WELFARE AND RECREATION

POLICE DEPARTMENT

FIRE DEPARTMENT

SUPPLY DEPARTMENT

SUPERINTENDENT

PROVOST

DUDLEY KNOX LIBRARY

DEAN OF STUDENTS





## APPENDIX H. SQUARE FOOTAGE ESTIMATES

| Square Footage | Activity                                    |
|----------------|---|
| 5,258          | SUPERINTENDENT                              |
| 19,599         | PROVOST                                     |
| 3,110          | HUMAN RESOURCES OFFICE (HRSC)               |
| 4,887          | COMPTROLLER                                 |
| 889            | TIMEKEEPING (PAYROLL)                       |
| 65,056         | DEAN OF STUDENTS                            |
| 131,425        | NAVAL SUPPORT ACTIVITY,<br>MONTEREY BAY     |
| 23,190         | COMPUTER INFORMATION SERVICES               |
| 42,845         | MANAGEMENT AND SECURITY<br>STUDIES          |
| 375,709        | ENGINEERING AND COMPUTATIONAL<br>SCIENCES   |
| 191,696        | OPERATIONAL RESEARCH AND<br>APPLIED SCIENCE |
| 12,899         | RESEARCH DEPARTMENT                         |
| 9,414          | SCHOOL OF AVIATION SAFETY                   |
| 92, 932        | DUDLEY KNOX LIBRARY                         |
| 8,807          | SUPPLY DEPARTMENT                           |
| 6,279          | POLICE DEPARTMENT                           |
| 5,278          | FIRE DEPARTMENT                             |

Square Footage

Activity

119,818

PUBLIC WORKS DEPARTMENT

159,975

TENANT COMMANDS

# **APPENDIX I. NUMBER OF PERSONNEL FOR FY 96**

| Ttl. Number | Nbr. of Military | Nbr. of Civilian | Activity                               |
|-------------|------------------|------------------|--|
| 17          | 8                | 9                | SUPERINTENDENT                         |
| 26          | 0                | 26               | PROVOST                                |
| 22          | 0                | 22               | COMPTROLLER                            |
| 14          | 0                | 14               | HUMAN RESOURCES OFFICE                 |
| 4           | 0                | 4                | TIMEKEEPING (PAYROLL)                  |
| 36          | 8                | 28               | DEAN OF STUDENTS                       |
| 74          | 40               | 34               | NAVAL SUPPORT ACTIVITY                 |
| 36          | 2                | 34               | COMPUTER INFORMATION SERVICES          |
| 87          | 13               | 74               | MANAGEMENT AND SECURITY STUDIES        |
| 167         | 26               | 141              | ENGINEERING AND COMPUTATIONAL SCIENCES |
| 135         | 22               | 113              | OPERATIONAL AND APPLIED SCIENCE        |
| 9           | 0                | 9                | RESEARCH DEPARTMENT                    |
| 11          | 9                | 2                | SCHOOL OF AVIATION SAFETY              |
| 29          | 0                | 29               | DUDLEY KNOX LIBRARY                    |
| 91          | 18               | 73               | PUBLIC WORKS DEPARTMENT                |
| 3           | 0                | 3                | ENVIRONMENTAL                          |
| 18          | 0                | 18               | POLICE DEPARTMENT                      |

| Ttl. Nbr. | Nbr. of Military | Nbr. of Civilian | Activity                          |
|-----------|------------------|------------------|-----------------------------------|
| 18        | 0                | 18               | FIRE DEPARTMENT                   |
| 48        | 8                | 40               | SUPPLY DEPARTMENT                 |
| 20        | 11               | 9                | MORALE, WELFARE AND<br>RECREATION |

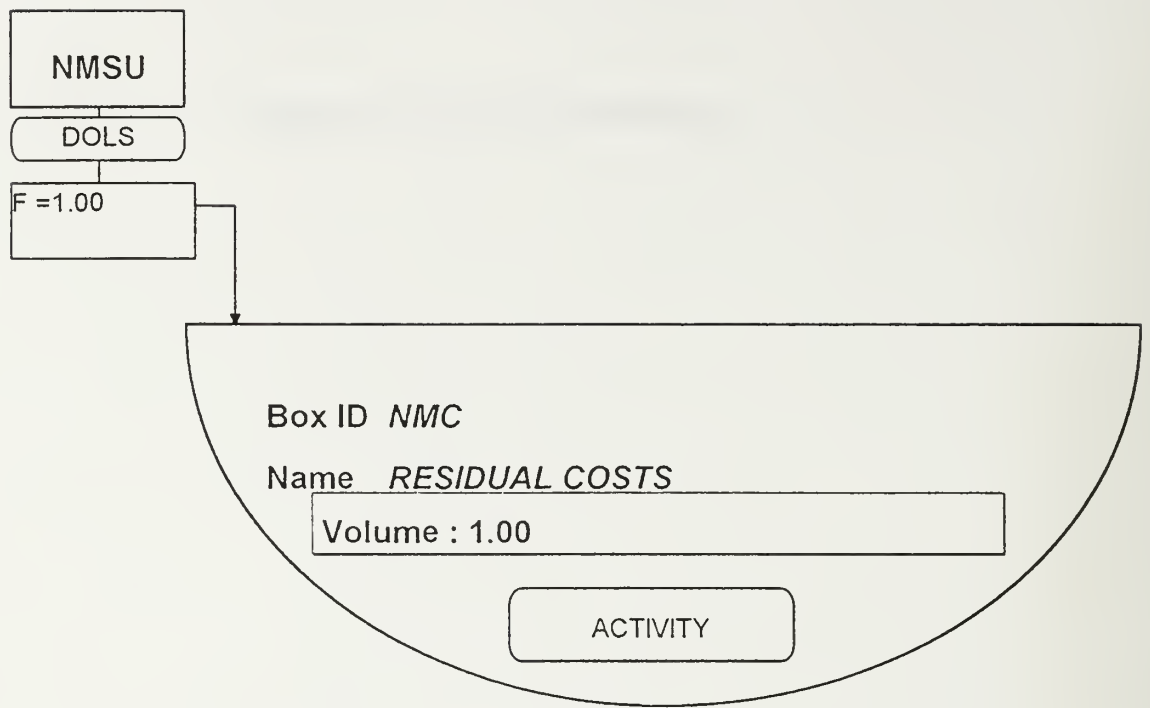
## **APPENDIX J. AVERAGE NUMBER OF STUDENTS ON BOARD FOR FY 96**

| <b>Average Number<br/>of Students</b> | <b>Activity</b>                           |
|---------------------------------------|---|
| 568                                   | MANAGEMENT AND SECURITY STUDIES           |
| 352                                   | ENGINEERING AND COMPUTATIONAL<br>SCIENCES |
| 510                                   | OPERATIONAL AND APPLIED SCIENCE           |
| 153                                   | SCHOOL OF AVIATION SAFETY                 |





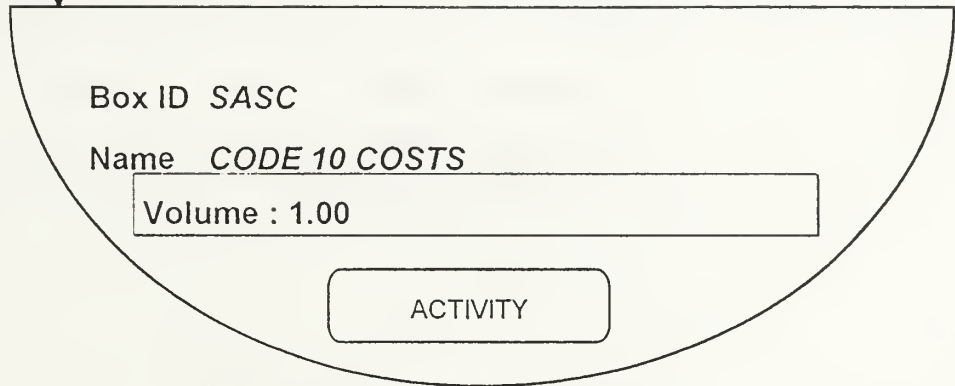
## APPENDIX K. DEMAND BOXES



10SU

DOLS

F = 1.00



09SU

DOLS

F =1.00

Box ID *RESC*

Name *CODE 09 COSTS*

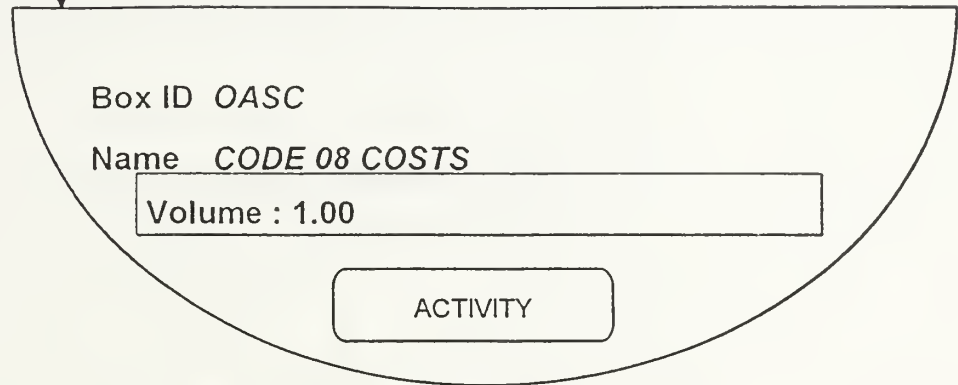
Volume : 1.00

ACTIVITY

08SU

DOLS

F = 1.00

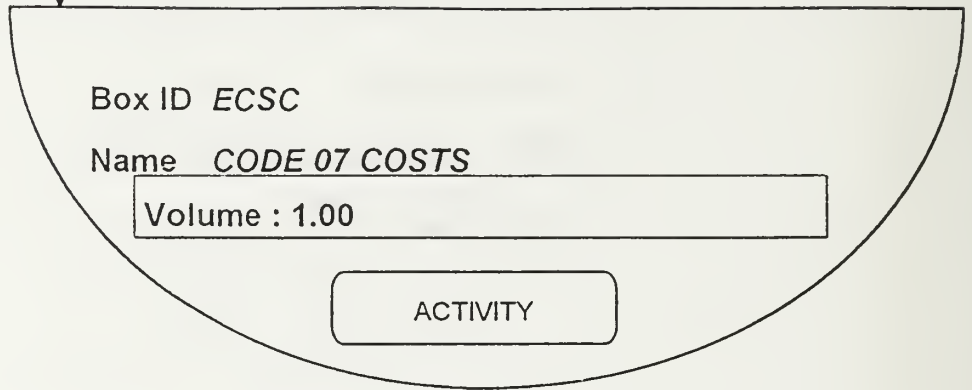


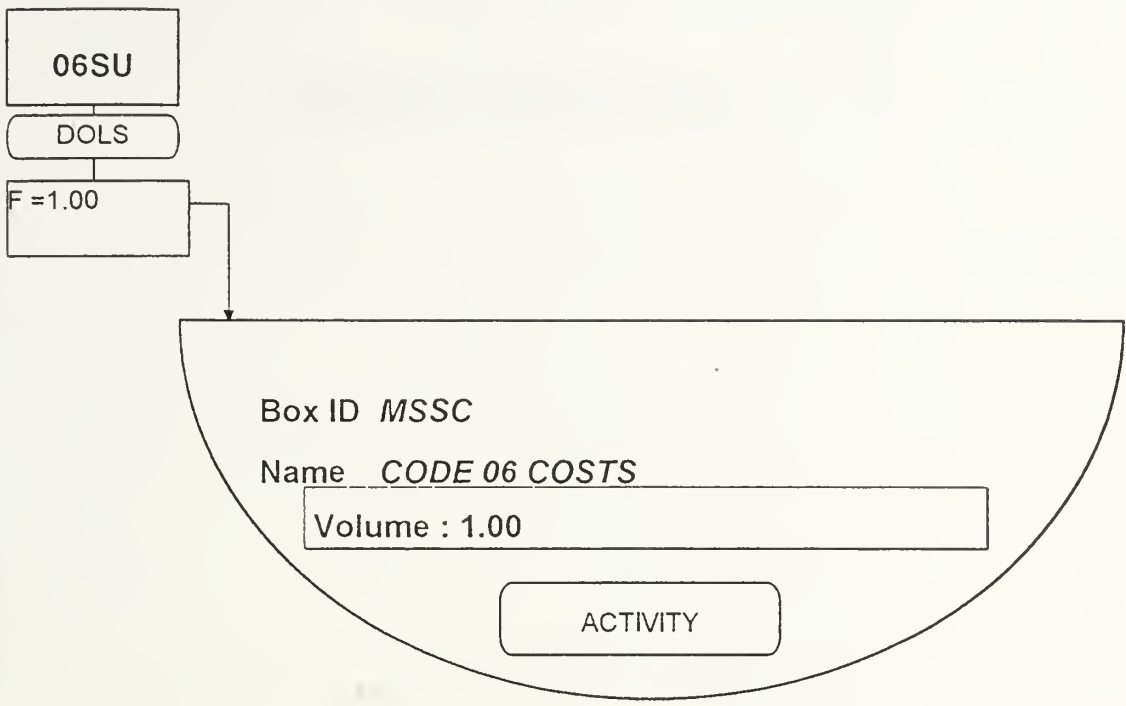


07SU

DOLS

F =1.00

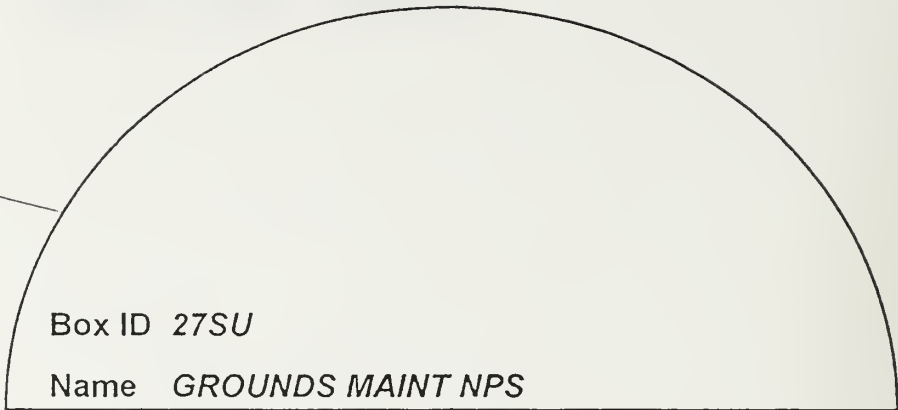






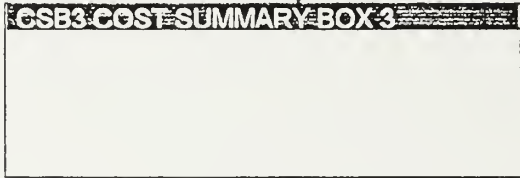
## APPENDIX L. SUPPLY BOXES

\$ GROUND MAINT NPS  
187036.00

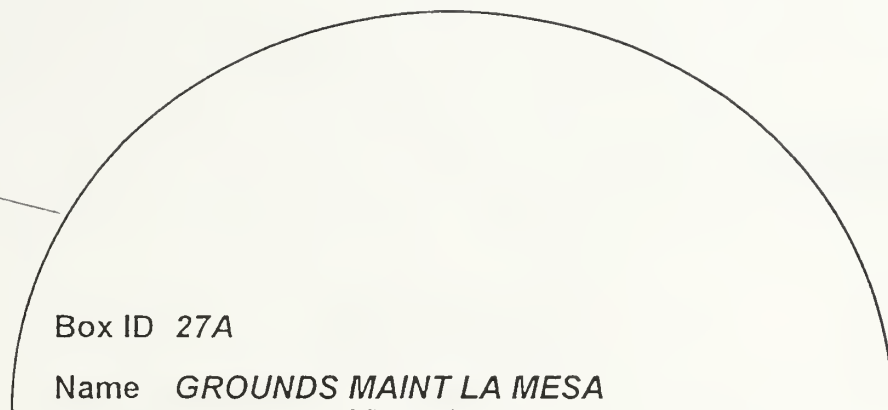


Capac  
INFINI

DOLS

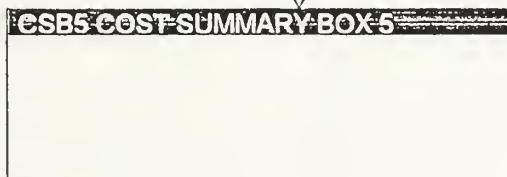


\$ GROUNDS MAINT LA MES  
151873.00



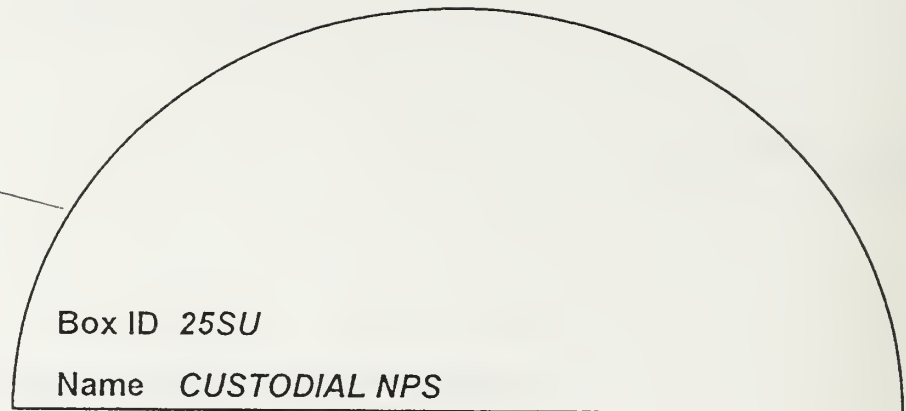
Capacity  
INFINITE

DOLS



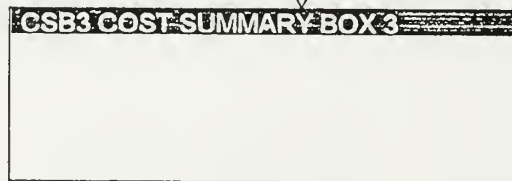


\$ CUSTODIAL NPS  
1143169.0

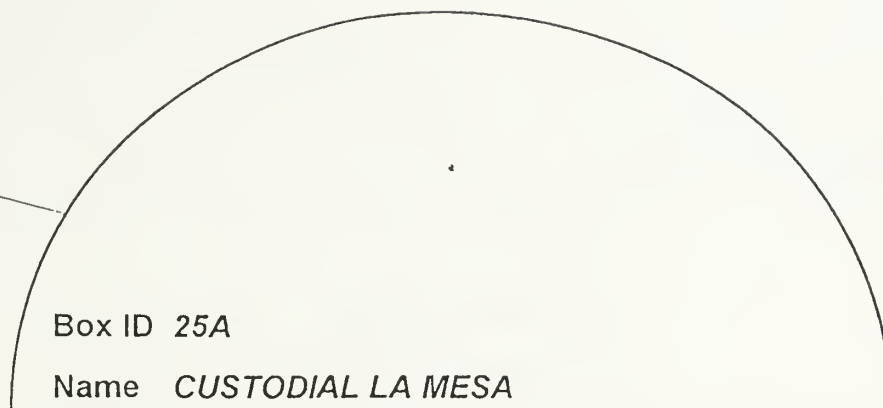


Capacit  
INFINIT

DOLS



\$ CUSTODIAL LA MESA  
2951.00

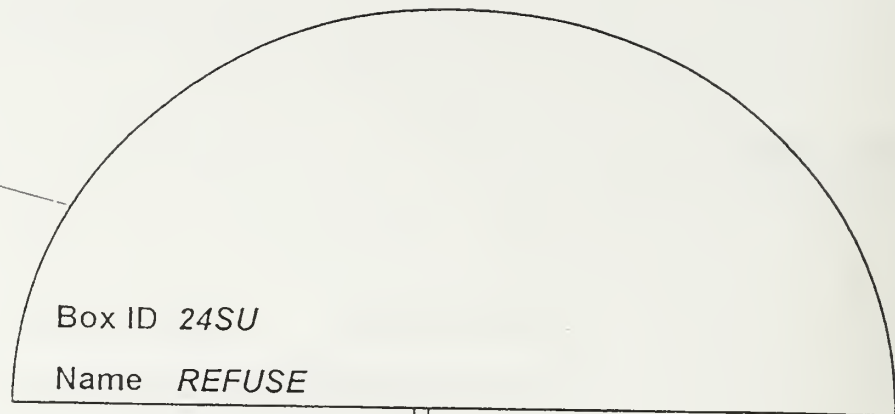


Capacity  
INFINITE

DOLS

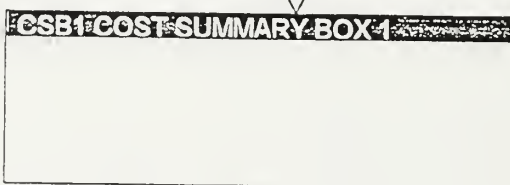


\$ REFUSE  
142924.00

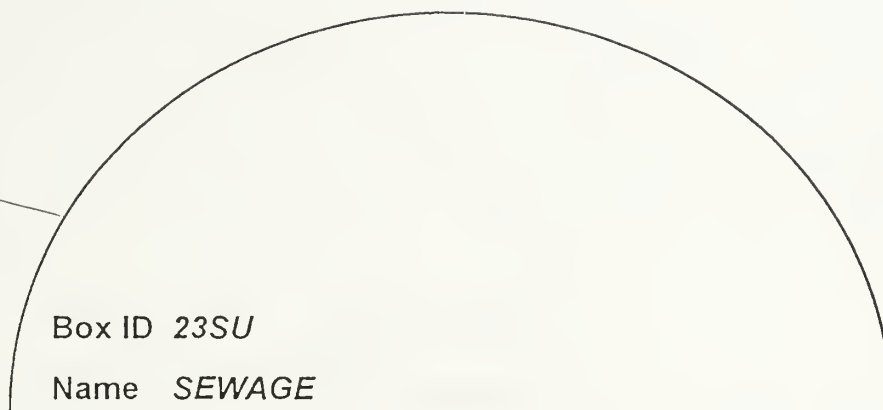


Capaci  
INFINIT

DOLS



\$ SEWAGE  
73833.00

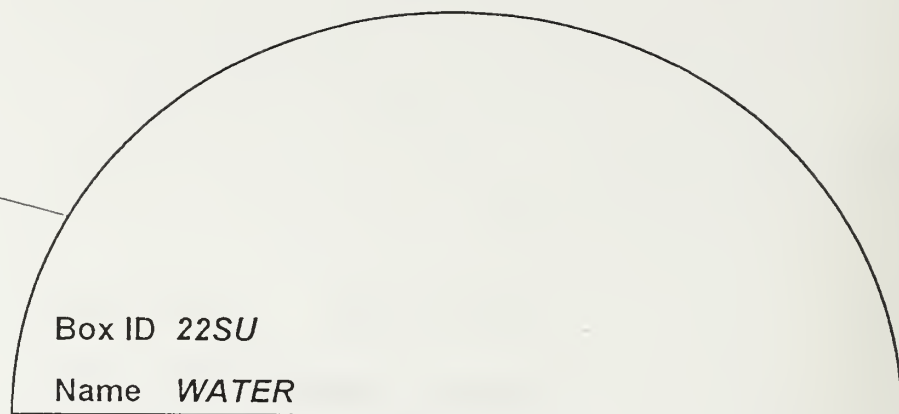


Capacity  
INFINITE

DOLS

**CSB1-COST-SUMMARY-BOX-1**

\$ WATER  
110062.00



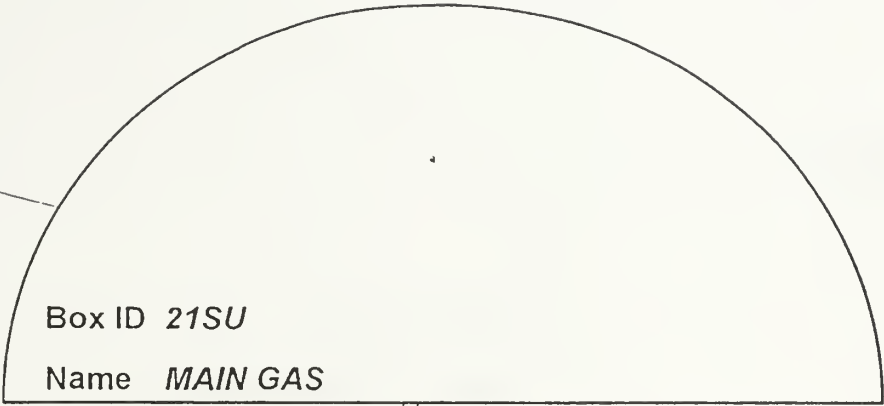
Capaci  
INFINIT

DOLS



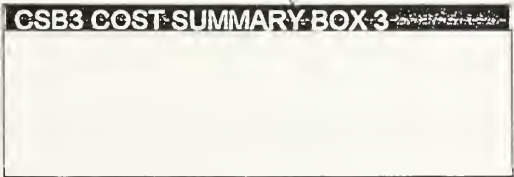
**CSB1 COST SUMMARY BOX-1**

\$ MAIN GAS  
187036.00

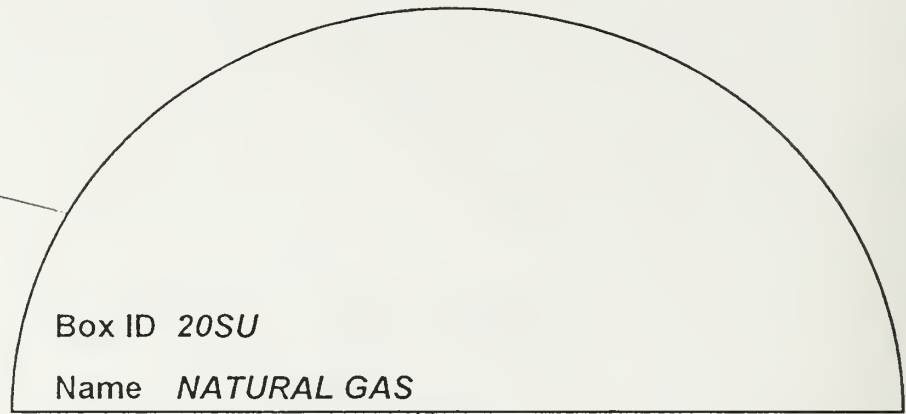


Capacity  
INFINITE

DOLS

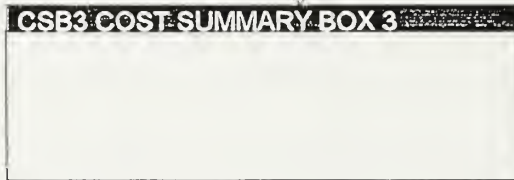


\$ NATURAL GAS  
105603.00



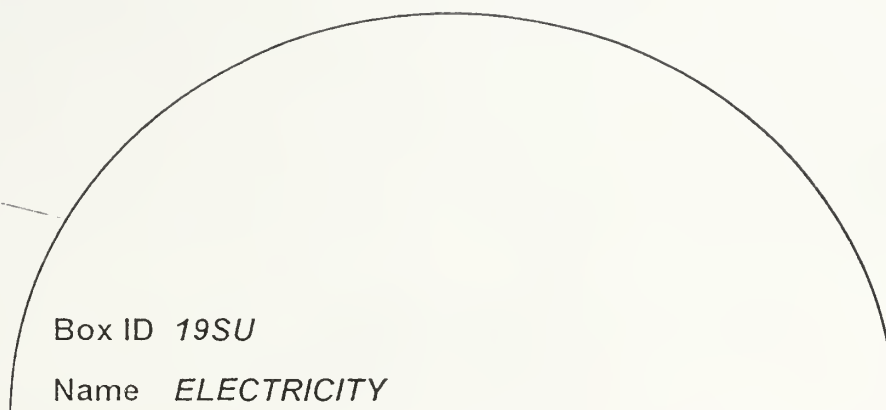
Capacit  
INFINITE

DOLS





\$ ELECTRICITY  
1131572.0



Capacity  
INFINITE

DOLS

| CSB3 COST SUMMARY BOX 3 |
|-------------------------|
|                         |

\$ PHONES  
845500.00

Box ID 18SU

Name PHONES

Capacit  
INFINITI

DOLS

~~16SU PUBLIC WORKS~~  
17SU ENVIRONMENTAL  
04SU NAVAL SUPPORT ACTIVITY  
COMP COMPTROLLER  
TIME TIMEKEEPING  
15SU MWR  
13SU POLICE DEPT  
14SU FIRE DEPT  
05SU COMPUTER INFO SVCS  
12SU SUPPLY DEPT  
11SU LIBRARY  
00SU SUPERINTENDENT  
01SU PROVOST  
03SU DEAN OF STUDENTS  
NMSU RESIDUAL SUMMARY  
06SU CODE 06 SUMMARY BOX  
07SU CODE 07 SUMMARY BOX  
08SU CODE 08 SUMMARY BOX  
09SU CODE 09 SUMMARY BOX  
10SU CODE 10 SUMMARY BOX  
CD22 HRSC





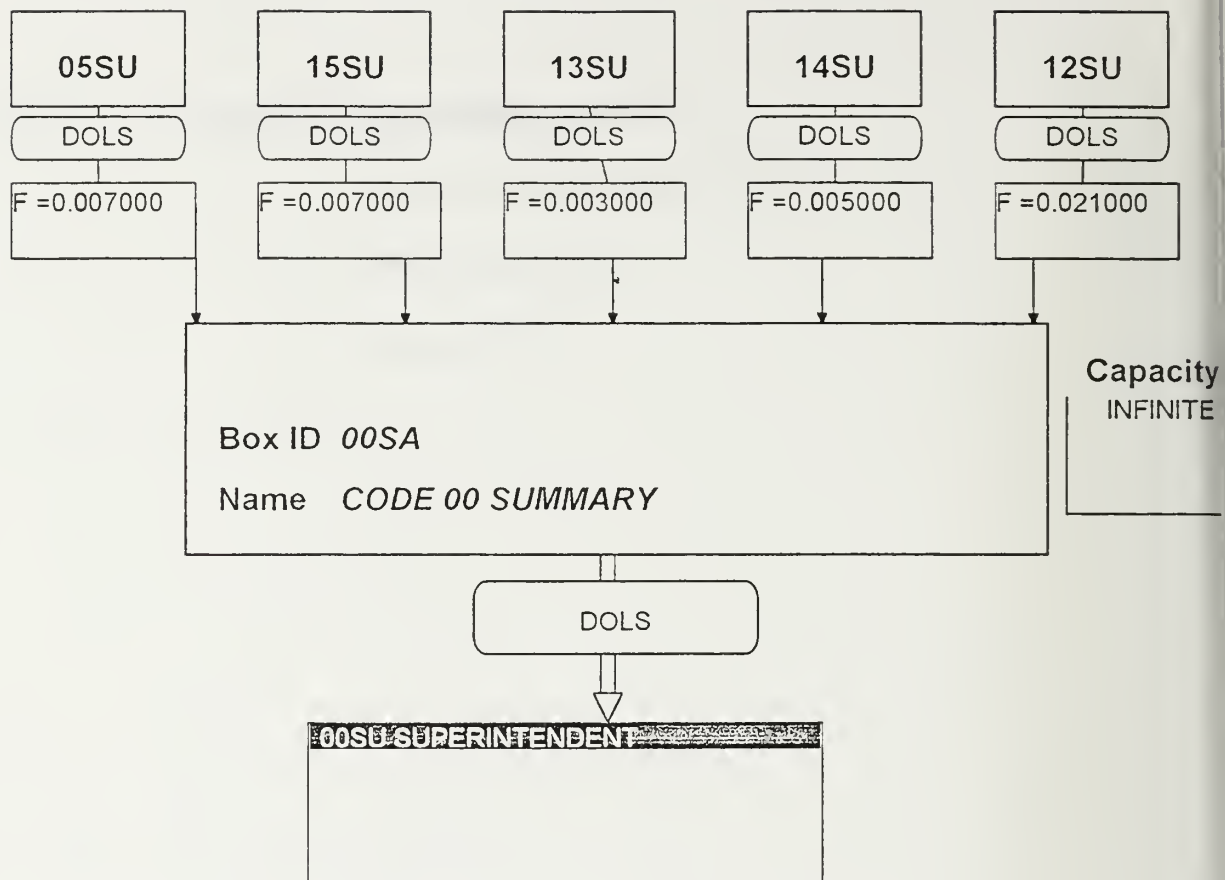
## APPENDIX M. NUMBER OF PHONE LINES

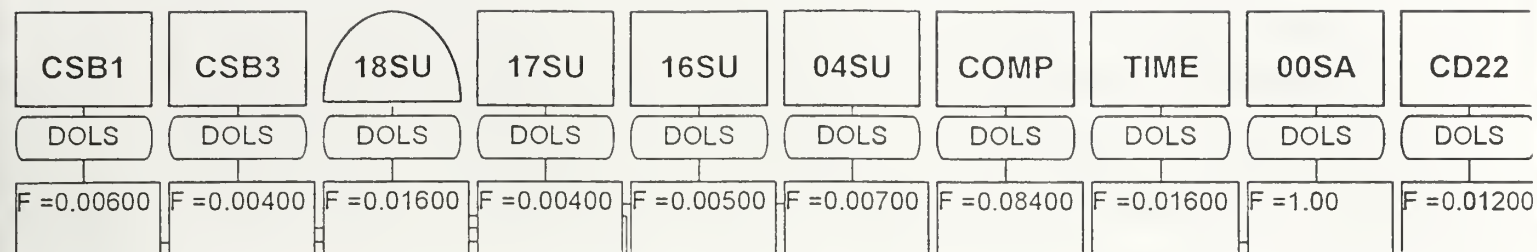
| Number of Phone Lines | Activity                               |
|-----------------------|--|
| 50                    | SUPERINTENDENT                         |
| 121                   | PROVOST                                |
| 55                    | HUMAN RESOURCES OFFICE (HRSC)          |
| 86                    | COMPTROLLER                            |
| 16                    | TIMEKEEPING (PAYROLL)                  |
| 224                   | DEAN OF STUDENTS                       |
| 140                   | NAVAL SUPPORT ACTIVITY, MONTEREY BAY   |
| 223                   | COMPUTER INFORMATION SERVICES          |
| 302                   | MANAGEMENT AND SECURITY STUDIES        |
| 920                   | ENGINEERING AND COMPUTATIONAL SCIENCES |
| 527                   | OPERATIONAL AND APPLIED SCIENCE        |
| 48                    | RESEARCH DEPARTMENT                    |
| 8                     | SCHOOL OF AVIATION SAFETY              |
| 41                    | DUDLEY KNOX LIBRARY                    |
| 66                    | SUPPLY DEPARTMENT                      |
| 12                    | POLICE DEPARTMENT                      |
| 21                    | FIRE DEPARTMENT                        |
| 74                    | MORALE, WELFARE AND RECREATION         |

| Number of Phone Lines | Activity                |
|-----------------------|-------------------------|
| 154                   | PUBLIC WORKS DEPARTMENT |
| 5                     | ENVIRONMENTAL           |
| 10                    | NON-MISSION             |

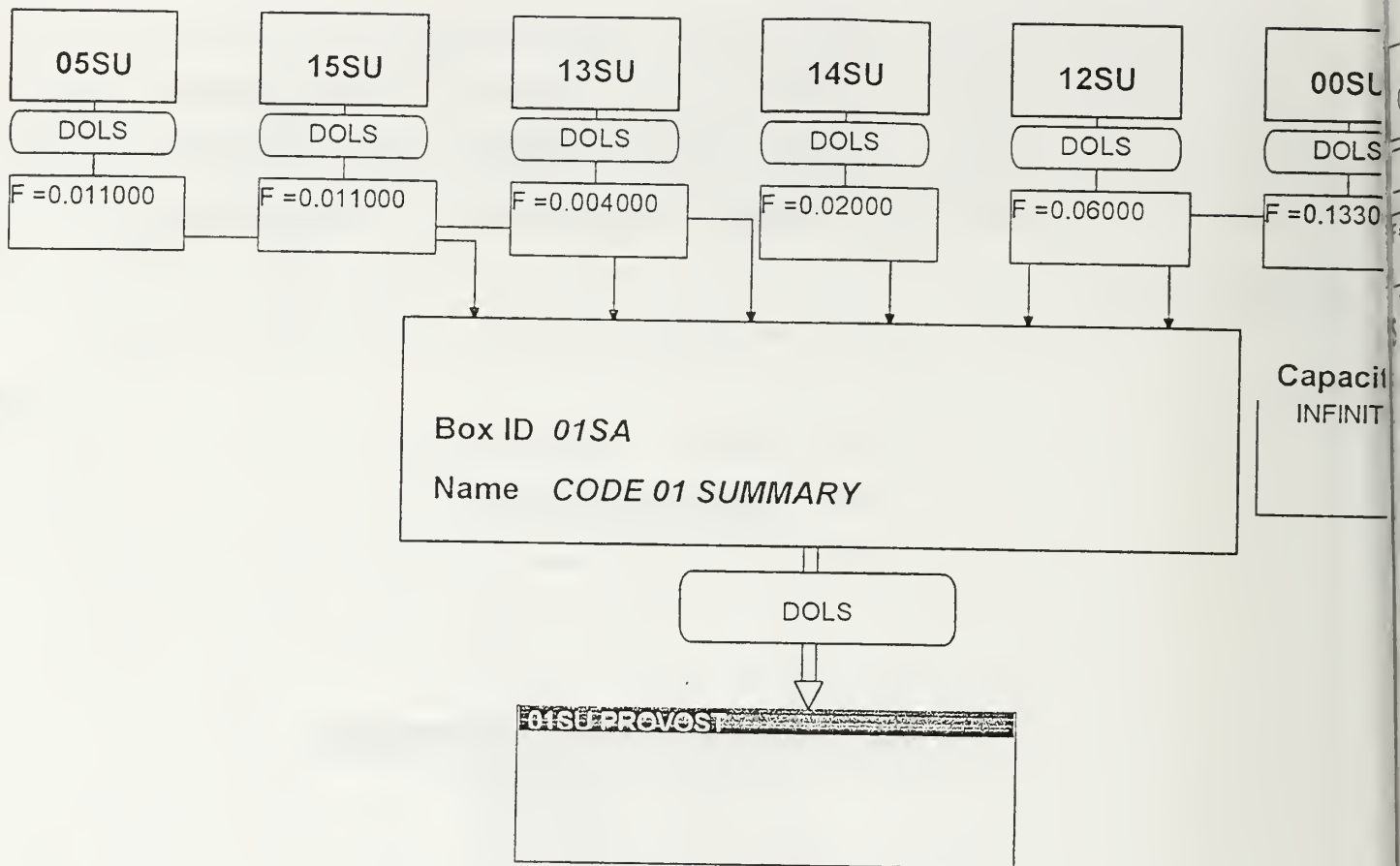
## **APPENDIX N. SUMMARY BOXES**

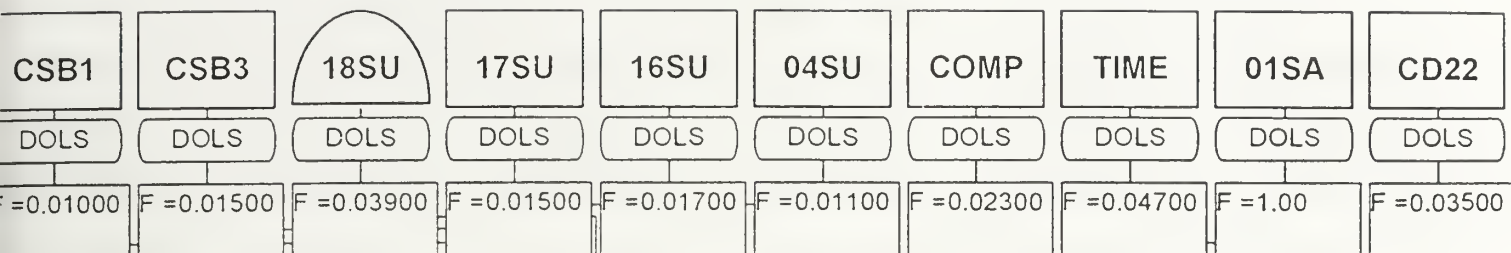




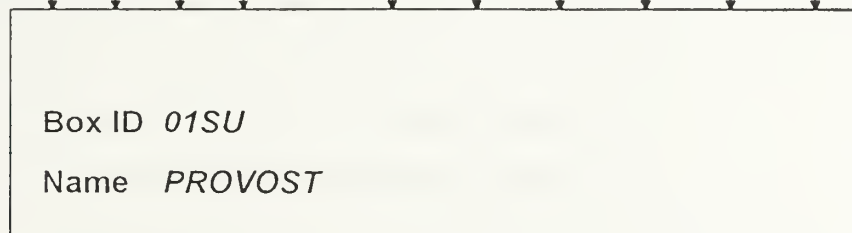


NMSA RESIDUAL SUMMARY  
10SA CODE 10 SUMMARY  
09SA CODE 09 SUMMARY  
08SA CODE 08 SUMMARY  
07SA CODE 07 SUMMARY  
06SA CODE 06 SUMMARY  
03SA CODE 03 SUMMARY  
01SA CODE 01 SUMMARY

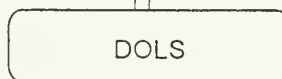




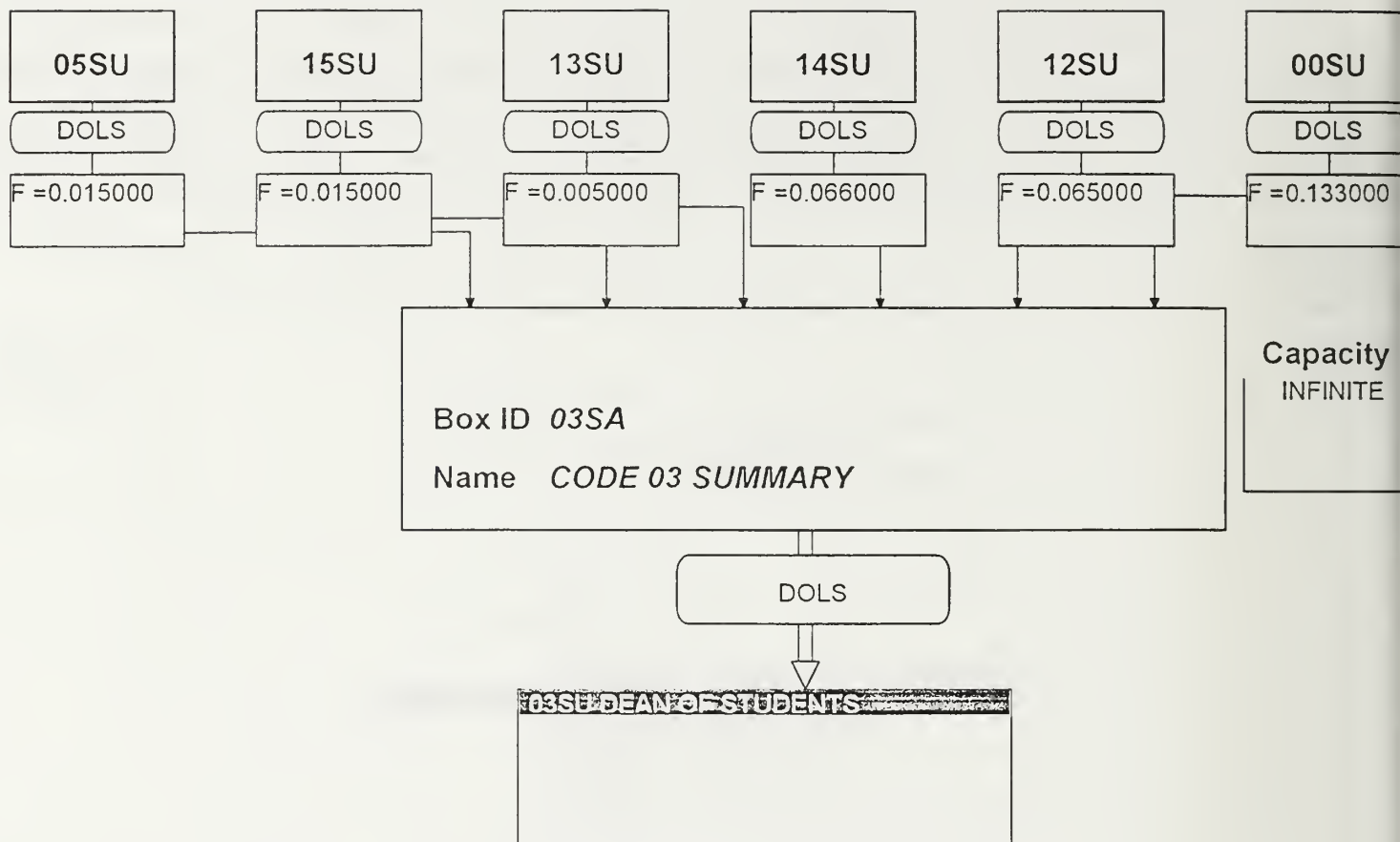
PROVOST  
1805222.0

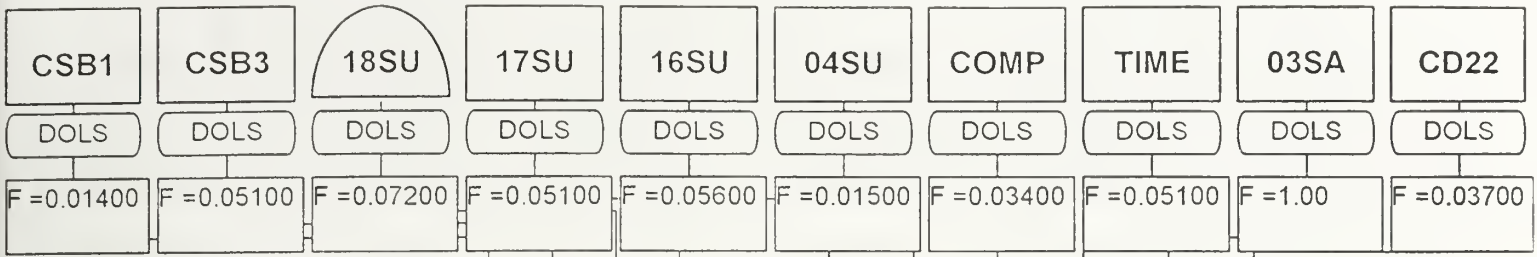


Capacity  
INFINITE



~~09SA CODE 09 SUMMARY~~  
08SA CODE 08 SUMMARY  
07SA CODE 07 SUMMARY  
06SA CODE 06 SUMMARY  
11SA CODE 11 SUMMARY





\$ DEAN OF STUDENTS  
1820347.0

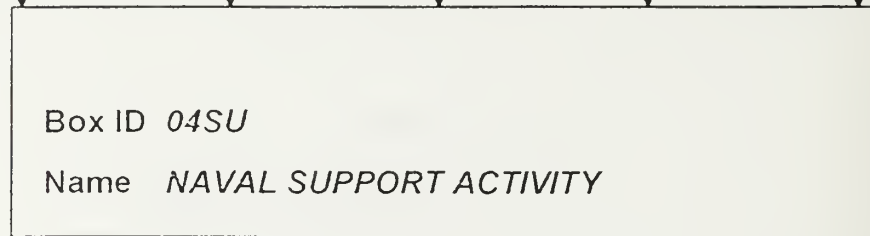
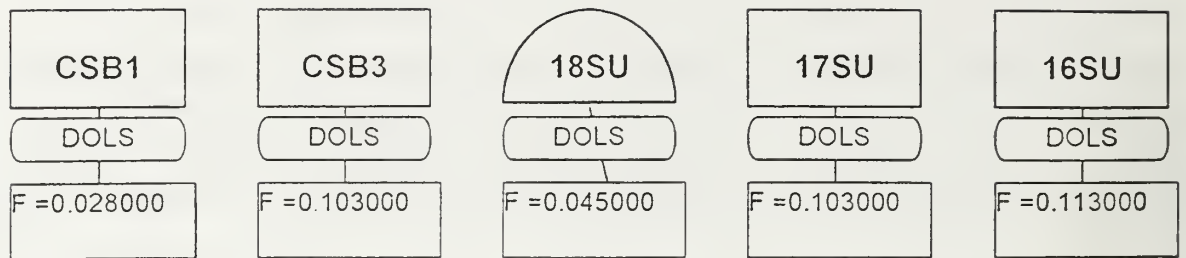
Box ID 03SU  
Name DEAN OF STUDENTS

Capacity  
INFINITE

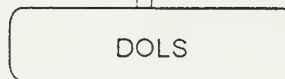
DOLS

~~08SA CODE 08 SUMMARY~~  
07SA CODE 07 SUMMARY  
06SA CODE 06 SUMMARY

\$ NAVAL SUPPORT ACTIVITY  
3768170.0

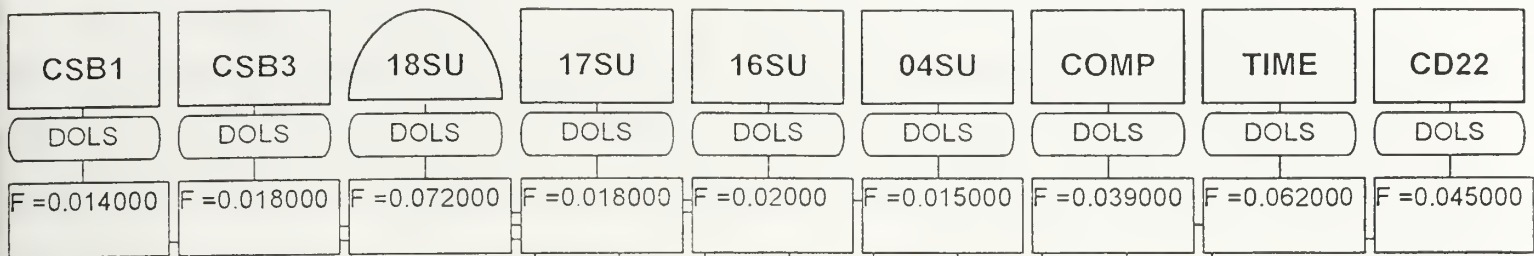


Capacity  
INFINITE



**COMP CONTROLLER**  
 TIME TIMEKEEPING  
 15SU MWR  
 13SU POLICE DEPT  
 14SU FIRE DEPT  
 05SU COMPUTER INFO SVCS  
 12SU SUPPLY DEPT  
 11SU LIBRARY  
 00SU SUPERINTENDENT  
 01SU PROVOST  
 03SU DEAN OF STUDENTS  
 NMSU RESIDUAL SUMMARY  
 06SU CODE 06 SUMMARY BOX  
 07SU CODE 07 SUMMARY BOX  
 08SU CODE 08 SUMMARY BOX  
 09SU CODE 09 SUMMARY BOX  
 10SU CODE 10 SUMMARY BOX  
 CD22 HRSC





COMPUTER INFO SVCS  
3645912.0

Box ID 05SU  
Name COMPUTER INFO SVCS

Capacity  
INFINITE

DOLS

- ~~15SU MWR~~
- NMSA RESIDUAL SUMMARY
  - 10SA CODE 10 SUMMARY
  - 09SA CODE 09 SUMMARY
  - 08SA CODE 08 SUMMARY
  - 07SA CODE 07 SUMMARY
  - 06SA CODE 06 SUMMARY
  - 03SA CODE 03 SUMMARY
  - 01SA CODE 01 SUMMARY
  - 00SA CODE 00 SUMMARY
  - 11SA CODE 11 SUMMARY
  - 12SA SUPPLY DEPT SUMMARY
  - 14SA FIRE DEPT SUMMARY
  - 13SA POLICE DEPT SUMMARY

|            |            |            |            |            |            |            |            |            |          |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|
| 05SU       | 15SU       | 14SU       | 13SU       | 12SU       | 00SU       | 01SU       | 11SU       | 03SU       | CSB5     |
| DOLS       | DOLS       | DOLS       | DOLS       | DOLS       | DOLS       | DOLS       | DOLS       | DOLS       | DOLS     |
| F =0.27600 | F =0.27800 | F =0.04400 | F =0.34900 | F =0.17200 | F =0.13300 | F =0.29800 | F =0.29700 | F =0.39700 | F =0.397 |

Box ID 06SA

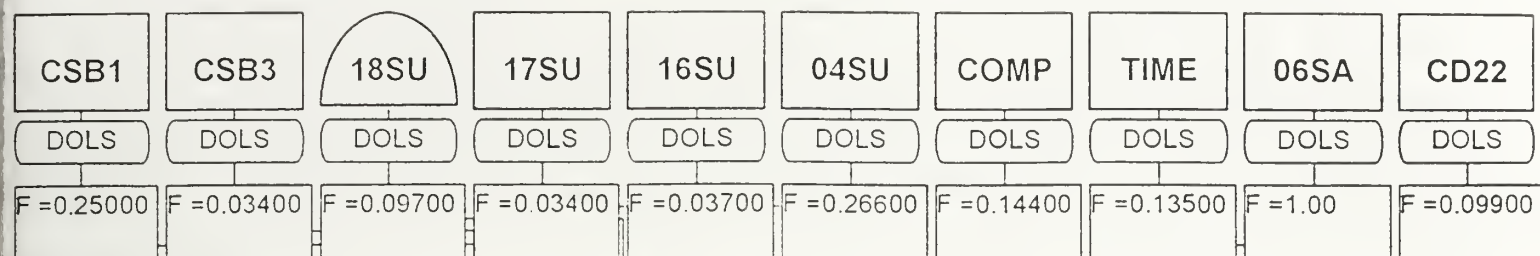
Name CODE 06 SUMMARY

Capacity

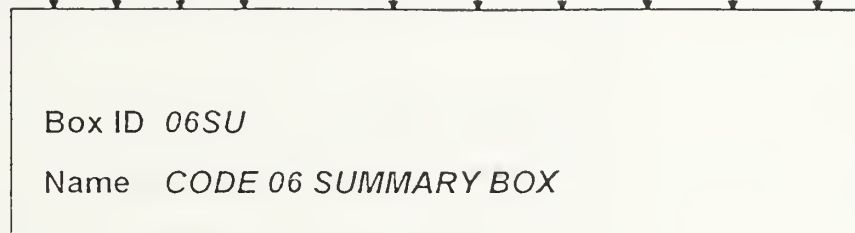
INFINITE

DOLS

06SU CODE 06 SUMMARY BOX

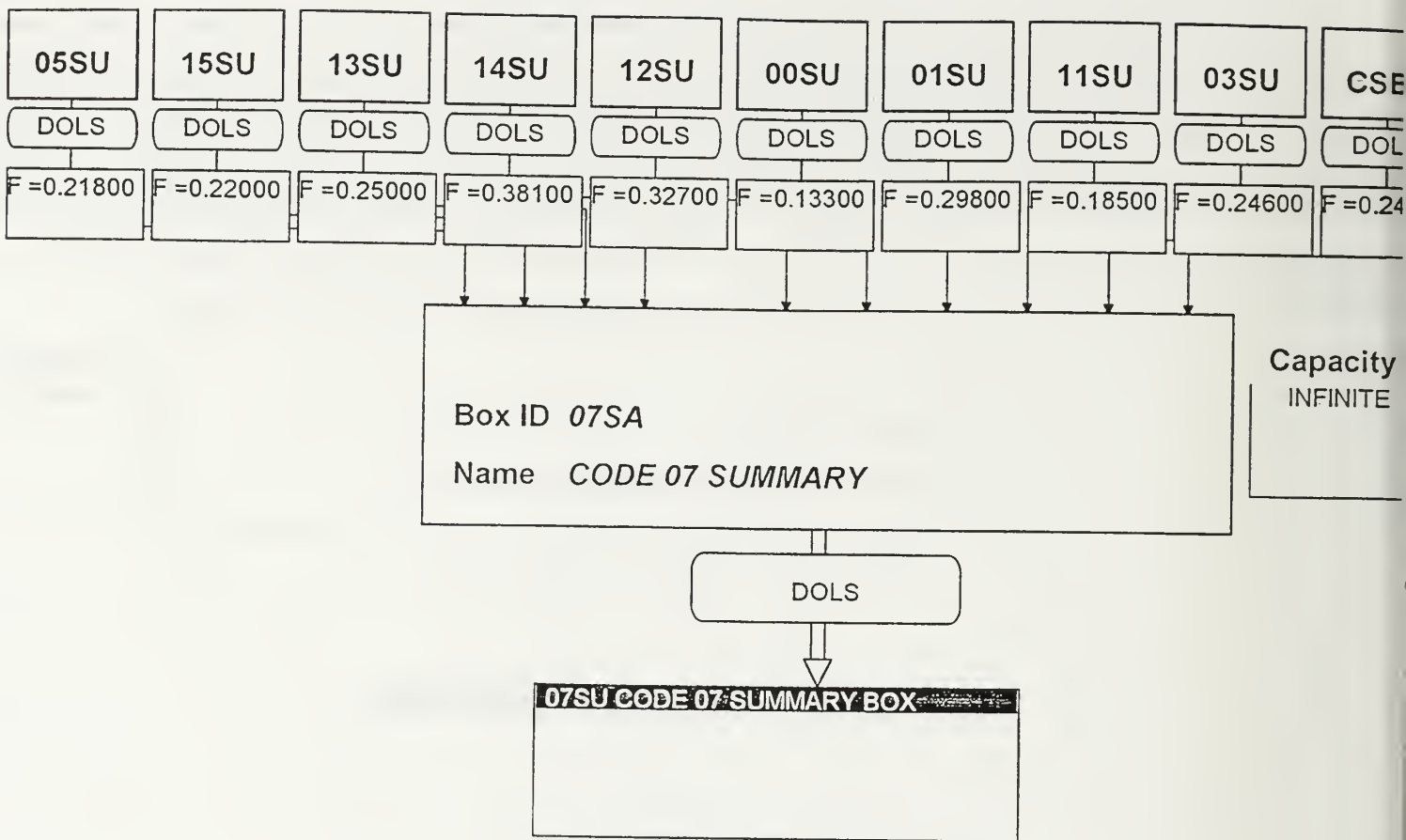


\$ CODE 06 COSTS  
2304257.0



Capacity  
INFINITE





|           |           |           |           |           |           |           |        |           |           |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|-----------|-----------|
| CSB1      | CSB3      | 18SU      | 17SU      | 04SU      | COMP      | TIME      | 07SA   | CD22      | 16SU      |
| DOLS      | DOLS      | DOLS      | DOLS      | DOLS      | DOLS      | DOLS      | DOLS   | DOLS      | DOLS      |
| F=0.19800 | F=0.29300 | F=0.29600 | F=0.29300 | F=0.21200 | F=0.21200 | F=0.25600 | F=1.00 | F=0.18800 | F=0.32400 |

\$

CODE 07 COSTS

6270215.0

Box ID 07SU

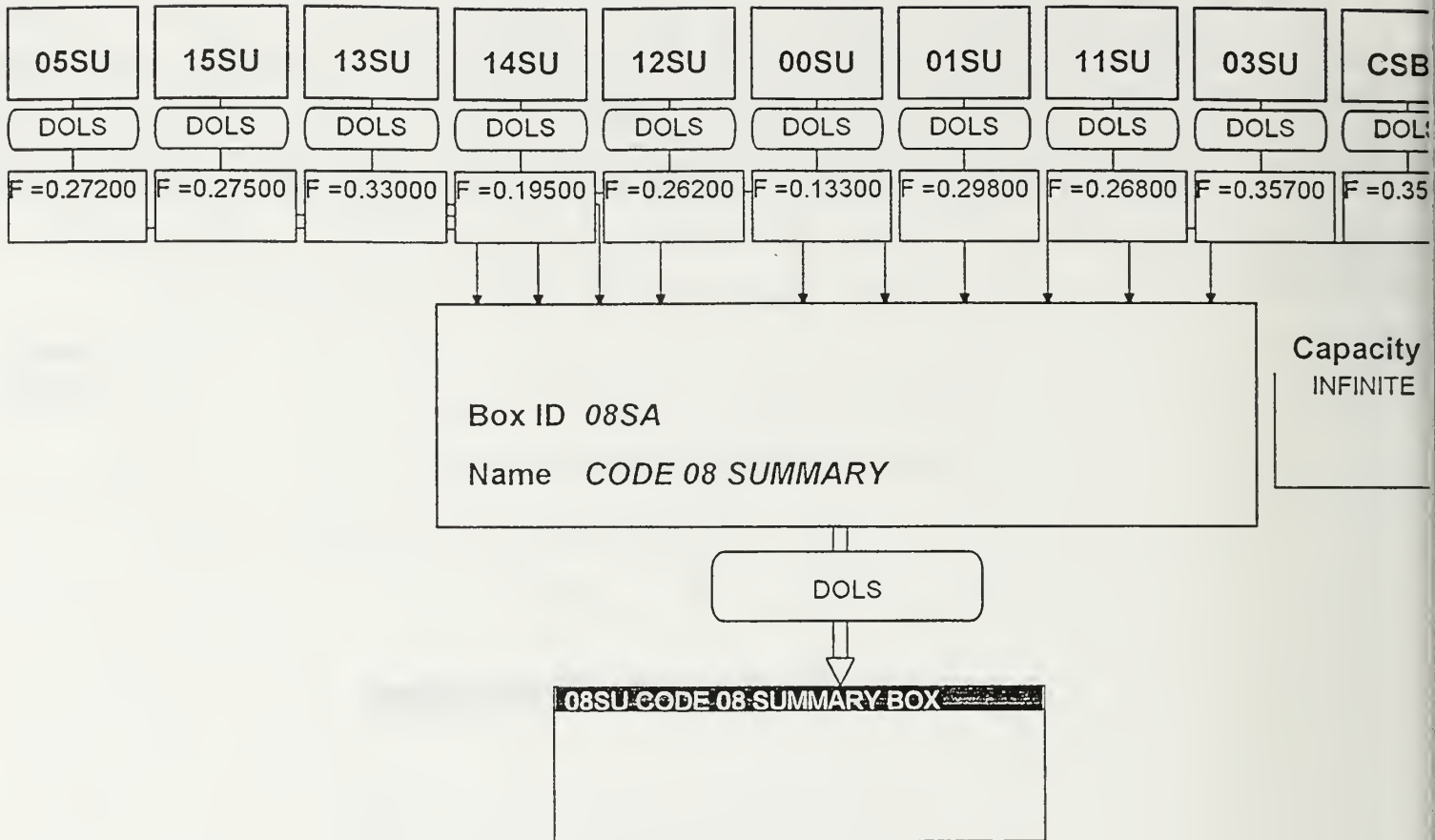
Name CODE 07 SUMMARY BOX

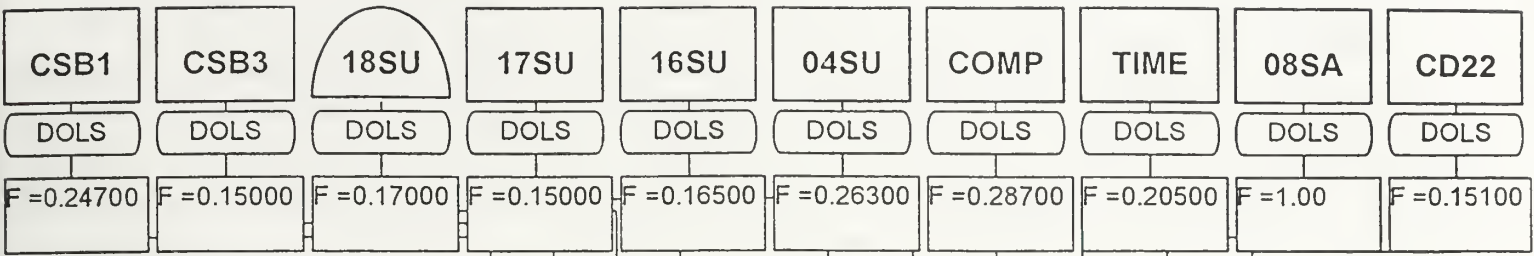
Capacity

INFINITE

DOLS

|                    |
|--------------------|
| ECSC CODE 07 COSTS |
|                    |





\$ CODE 08 COSTS  
5103595.0

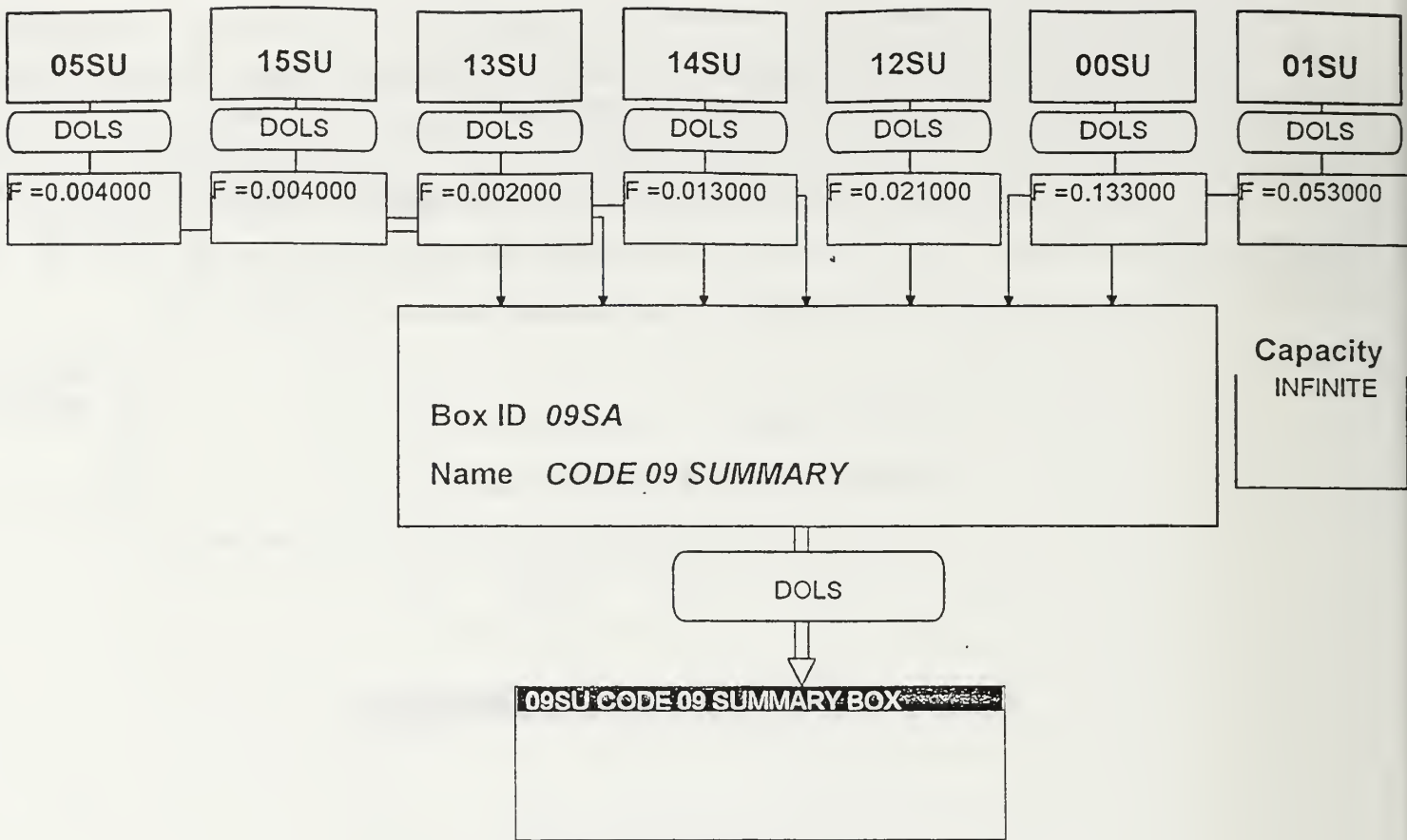
Box ID 08SU  
Name CODE 08 SUMMARY BOX

Capacity  
INFINITE

DOLS

OASC CODE 08 COSTS





|             |             |             |             |             |             |             |             |          |             |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------|-------------|
| CSB1        | CSB3        | 18SU        | 17SU        | 16SU        | 04SU        | COMP        | TIME        | 09SA     | CD22        |
| DOLS        | DOLS        | DOLS        | DOLS        | DOLS        | DOLS        | DOLS        | DOLS        | DOLS     | DOLS        |
| F = 0.00300 | F = 0.01000 | F = 0.01500 | F = 0.01000 | F = 0.01100 | F = 0.00400 | F = 0.02500 | F = 0.01600 | F = 1.00 | F = 0.01200 |

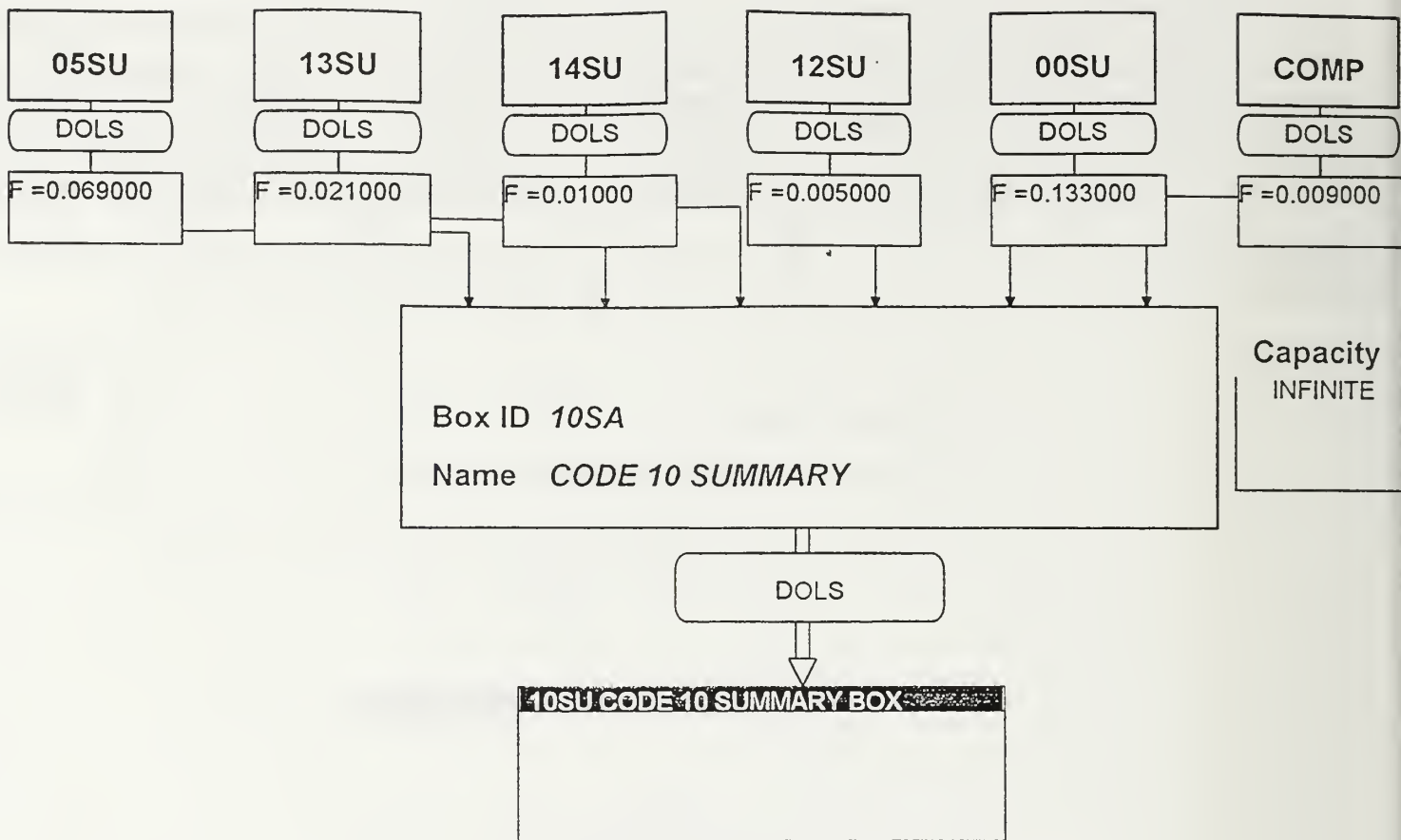
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565382.00

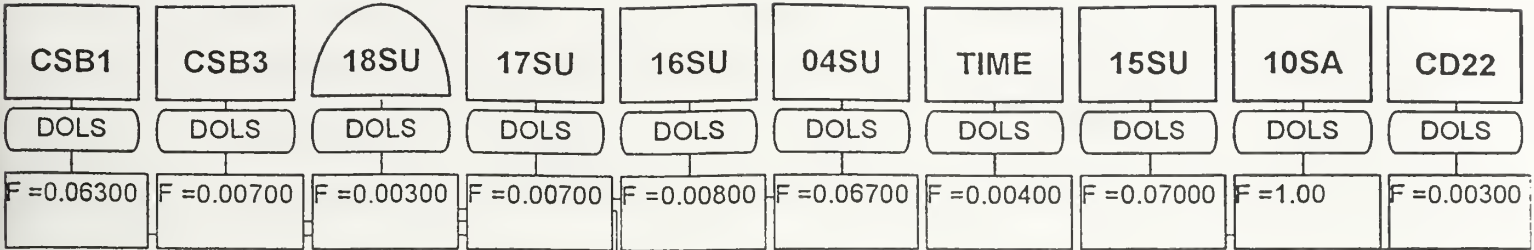
Box ID 09SU  
Name CODE 09 SUMMARY BOX

Capacity  
INFINITE

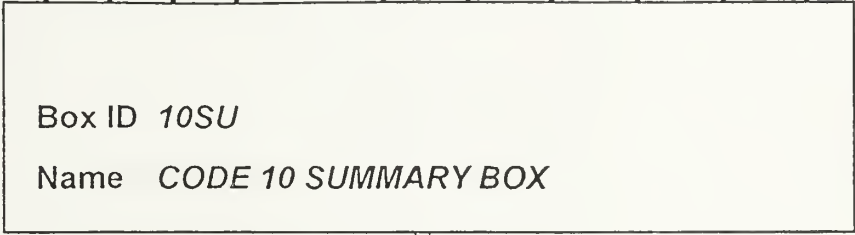
DOLS

|  |
|--|
| <div> <div> RESE CODE 09 COSTS </div> </div> |
|--|

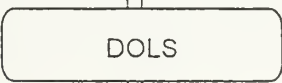




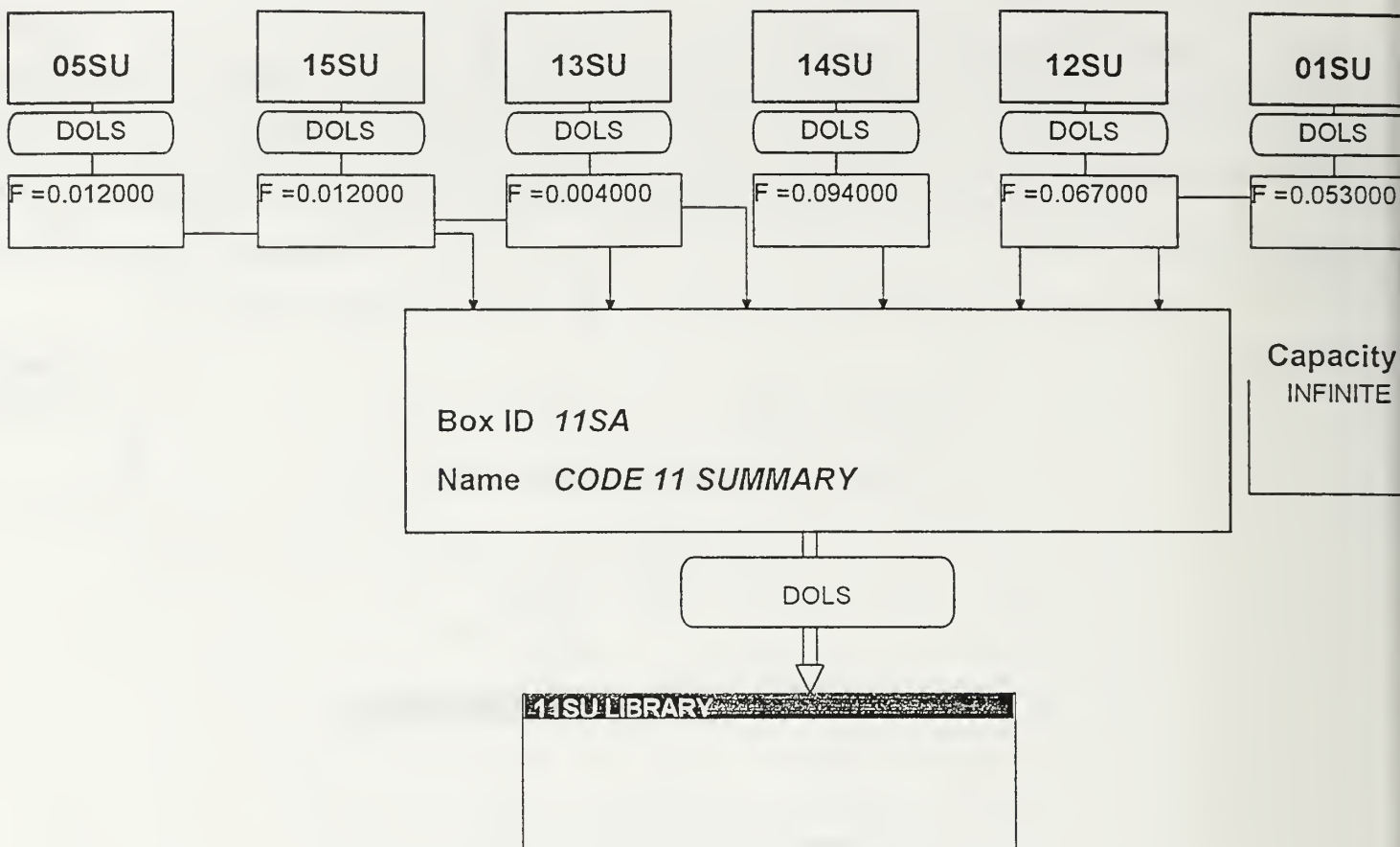
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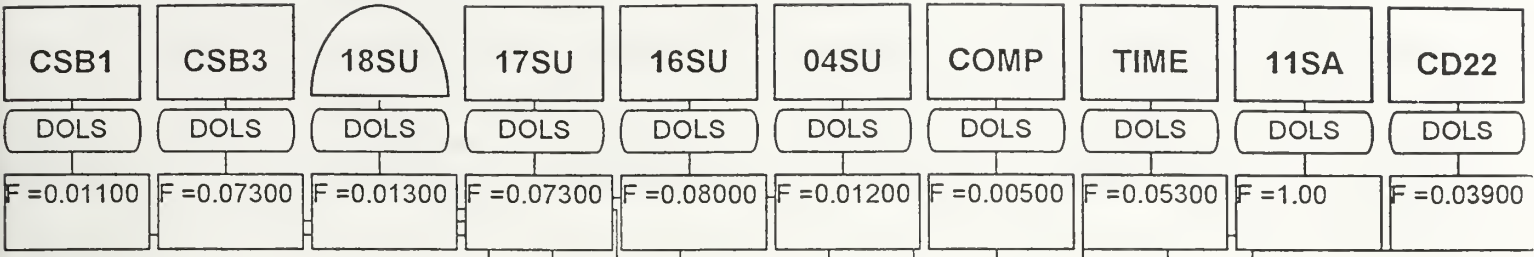


Capacity  
INFINITE



| SASC CODE 10 COSTS |
|--------------------|
|                    |





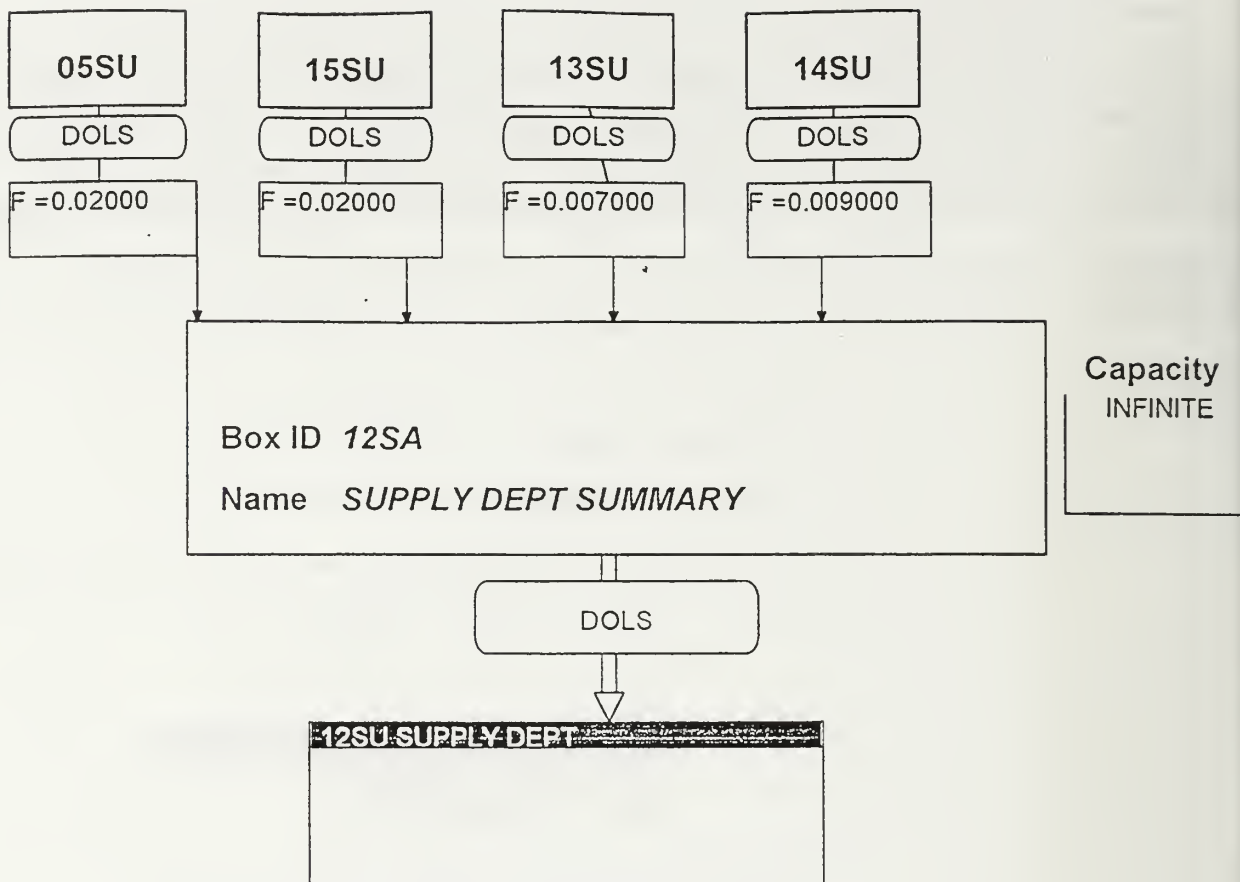
\$ LIBRARY  
2320899.0

Box ID 11SU  
Name LIBRARY

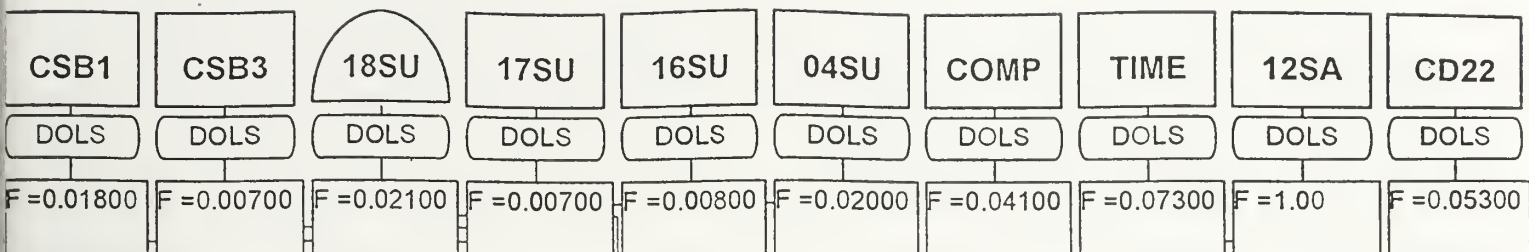
Capacity  
INFINITE

DOLS

**NMSA RESIDUAL SUMMARY**  
08SA CODE 08 SUMMARY  
07SA CODE 07 SUMMARY  
06SA CODE 06 SUMMARY







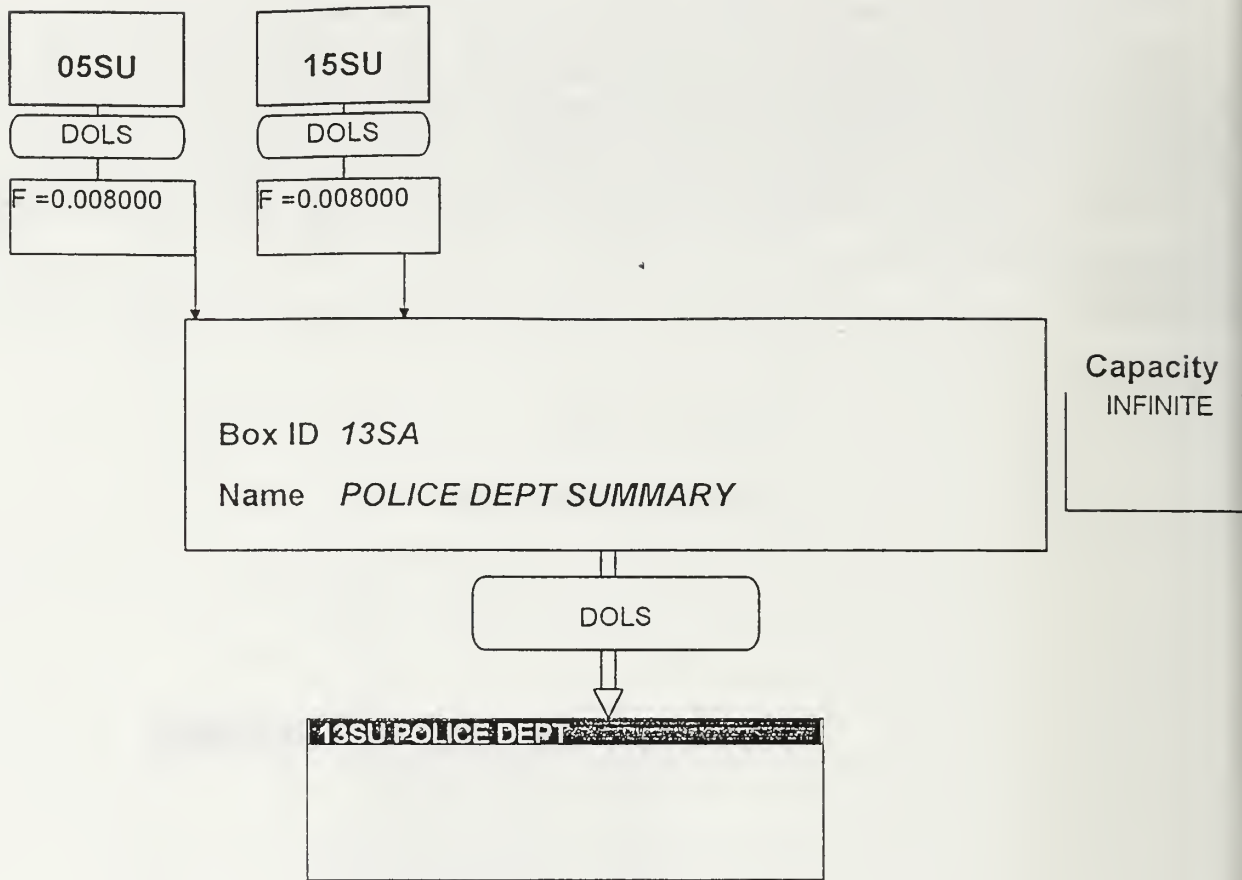
SUPPLY DEPT  
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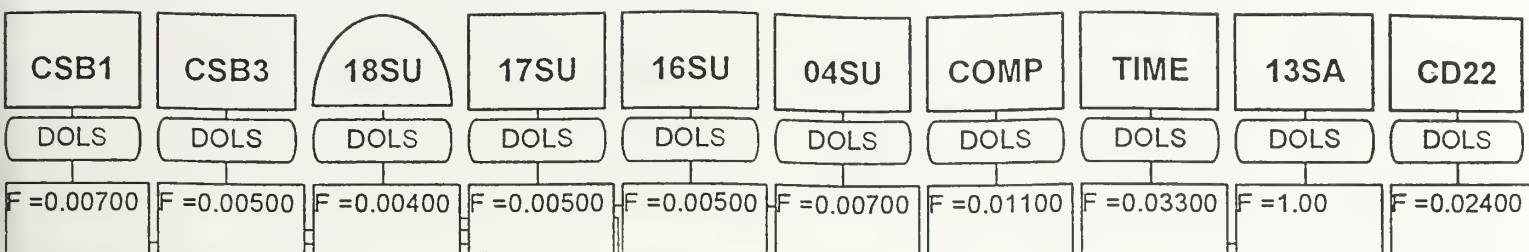
Box ID 12SU  
Name SUPPLY DEPT

Capacity  
INFINITE

DOLS

**10SA CODE 10 SUMMARY**  
 09SA CODE 09 SUMMARY  
 08SA CODE 08 SUMMARY  
 07SA CODE 07 SUMMARY  
 06SA CODE 06 SUMMARY  
 03SA CODE 03 SUMMARY  
 01SA CODE 01 SUMMARY  
 00SA CODE 00 SUMMARY  
 11SA CODE 11 SUMMARY





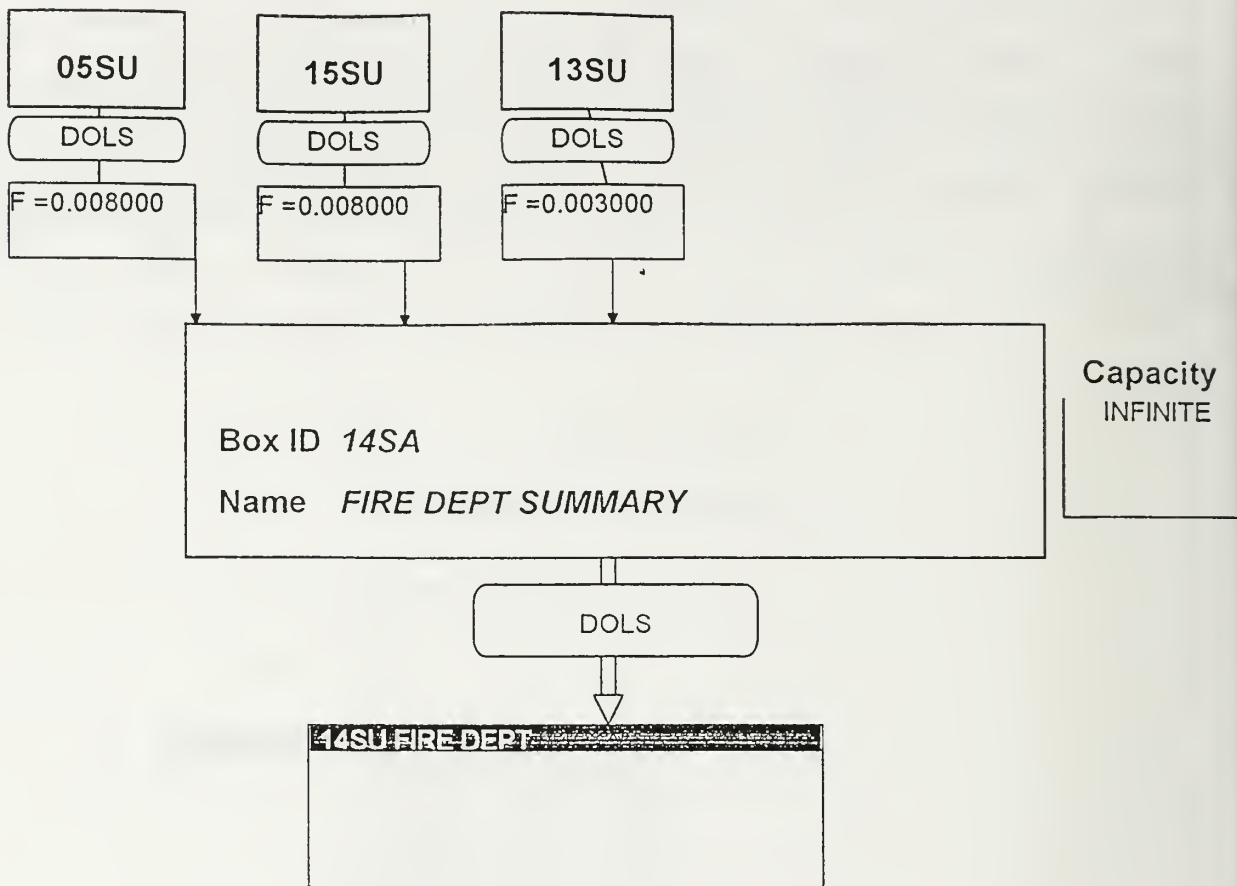
POLICE DEPT  
\$ 657616.00

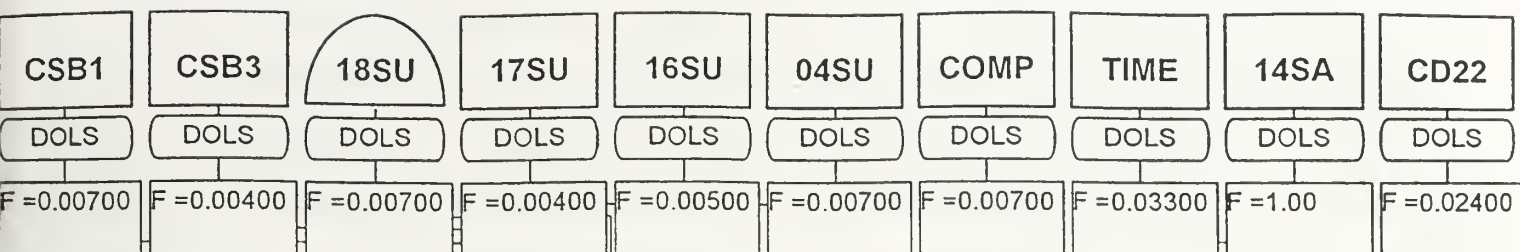
Box ID 13SU  
Name POLICE DEPT

Capacity  
INFINITE

DOLS

| NMSA RESIDUAL SUMMARY |                     |
|-----------------------|---------------------|
| 10SA                  | CODE 10 SUMMARY     |
| 09SA                  | CODE 09 SUMMARY     |
| 08SA                  | CODE 08 SUMMARY     |
| 07SA                  | CODE 07 SUMMARY     |
| 06SA                  | CODE 06 SUMMARY     |
| 03SA                  | CODE 03 SUMMARY     |
| 01SA                  | CODE 01 SUMMARY     |
| 00SA                  | CODE 00 SUMMARY     |
| 11SA                  | CODE 11 SUMMARY     |
| 12SA                  | SUPPLY DEPT SUMMARY |
| 14SA                  | FIRE DEPT SUMMARY   |





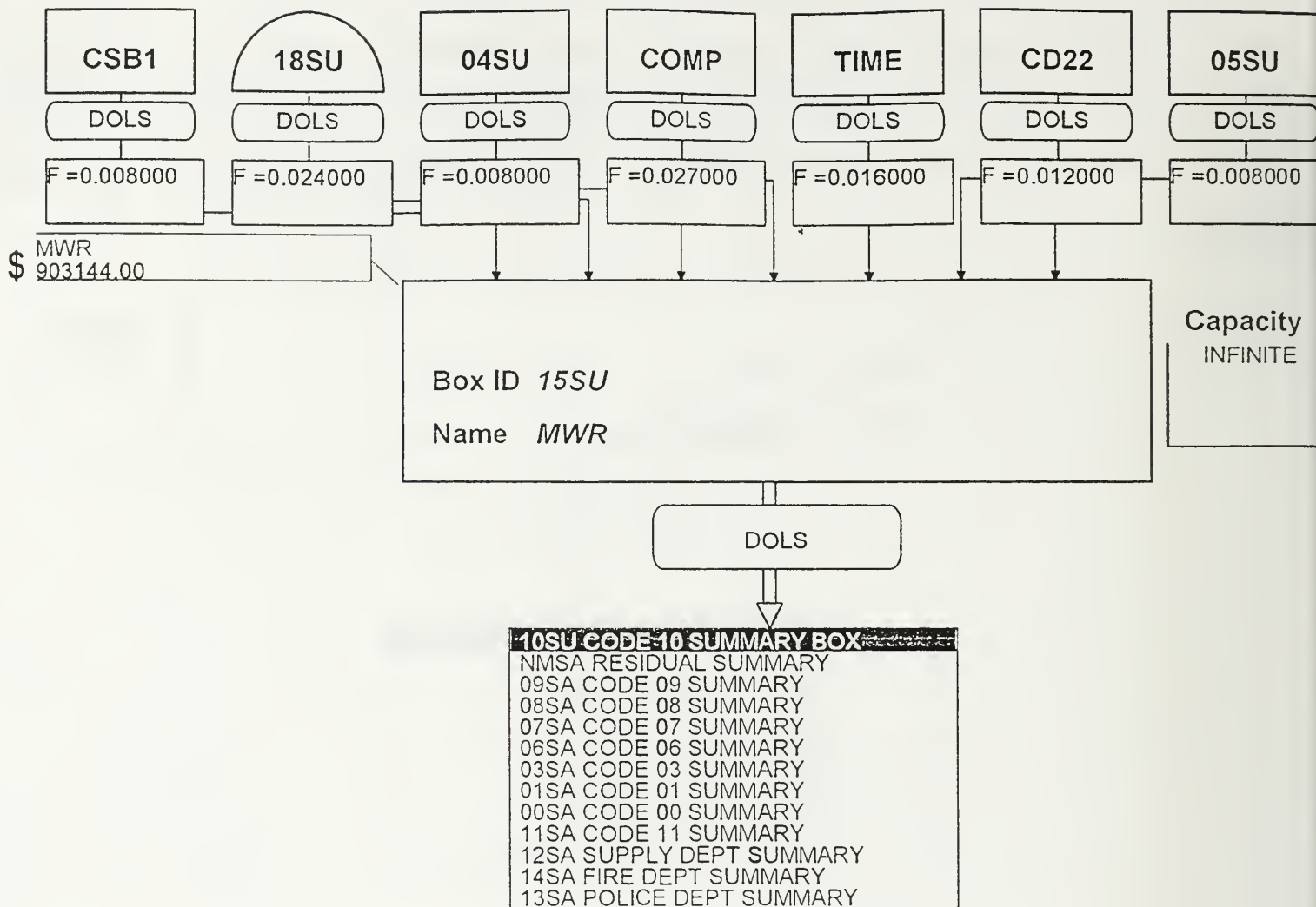
FIRE DEPT  
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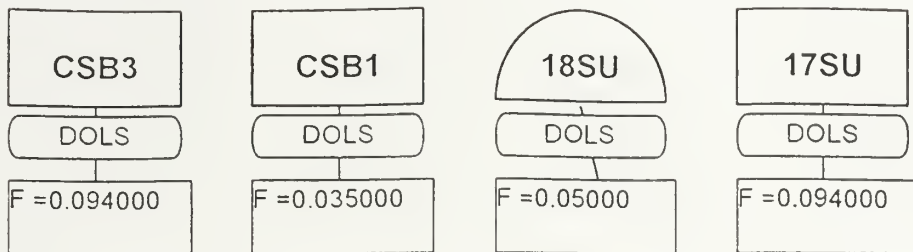
Box ID 14SU  
Name FIRE DEPT

Capacity  
INFINITE

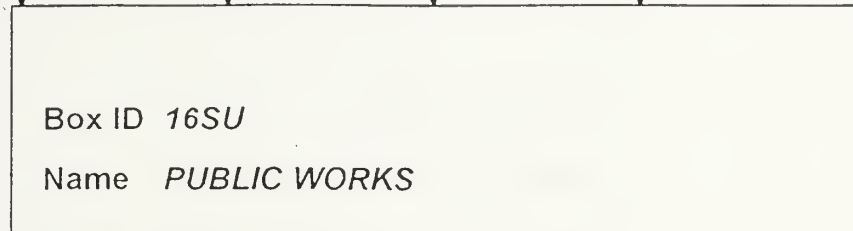
DOLS

| NMSA RESIDUAL SUMMARY |                     |
|-----------------------|---------------------|
| 10SA                  | CODE 10 SUMMARY     |
| 09SA                  | CODE 09 SUMMARY     |
| 08SA                  | CODE 08 SUMMARY     |
| 07SA                  | CODE 07 SUMMARY     |
| 06SA                  | CODE 06 SUMMARY     |
| 03SA                  | CODE 03 SUMMARY     |
| 01SA                  | CODE 01 SUMMARY     |
| 00SA                  | CODE 00 SUMMARY     |
| 11SA                  | CODE 11 SUMMARY     |
| 12SA                  | SUPPLY DEPT SUMMARY |

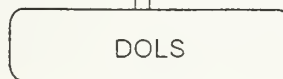




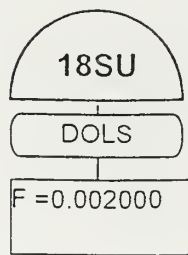
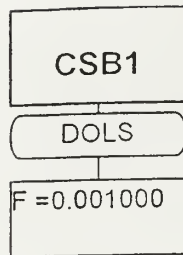
\$ PUBLIC WORKS  
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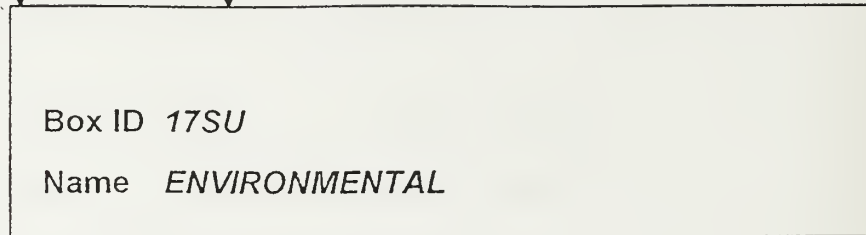
Capacity  
INFINITE



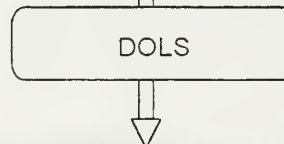
**04SU NAVAL SUPPORT ACTIVITY**  
 COMP COMPTROLLER  
 TIME TIMEKEEPING  
 13SU POLICE DEPT  
 14SU FIRE DEPT  
 05SU COMPUTER INFO SVCS  
 12SU SUPPLY DEPT  
 11SU LIBRARY  
 00SU SUPERINTENDENT  
 01SU PROVOST  
 03SU DEAN OF STUDENTS  
 NMSU RESIDUAL SUMMARY  
 06SU CODE 06 SUMMARY BOX  
 07SU CODE 07 SUMMARY BOX  
 08SU CODE 08 SUMMARY BOX  
 09SU CODE 09 SUMMARY BOX  
 10SU CODE 10 SUMMARY BOX  
 CD22 HRSC



\$ ENVIRONMENTAL  
239731.00



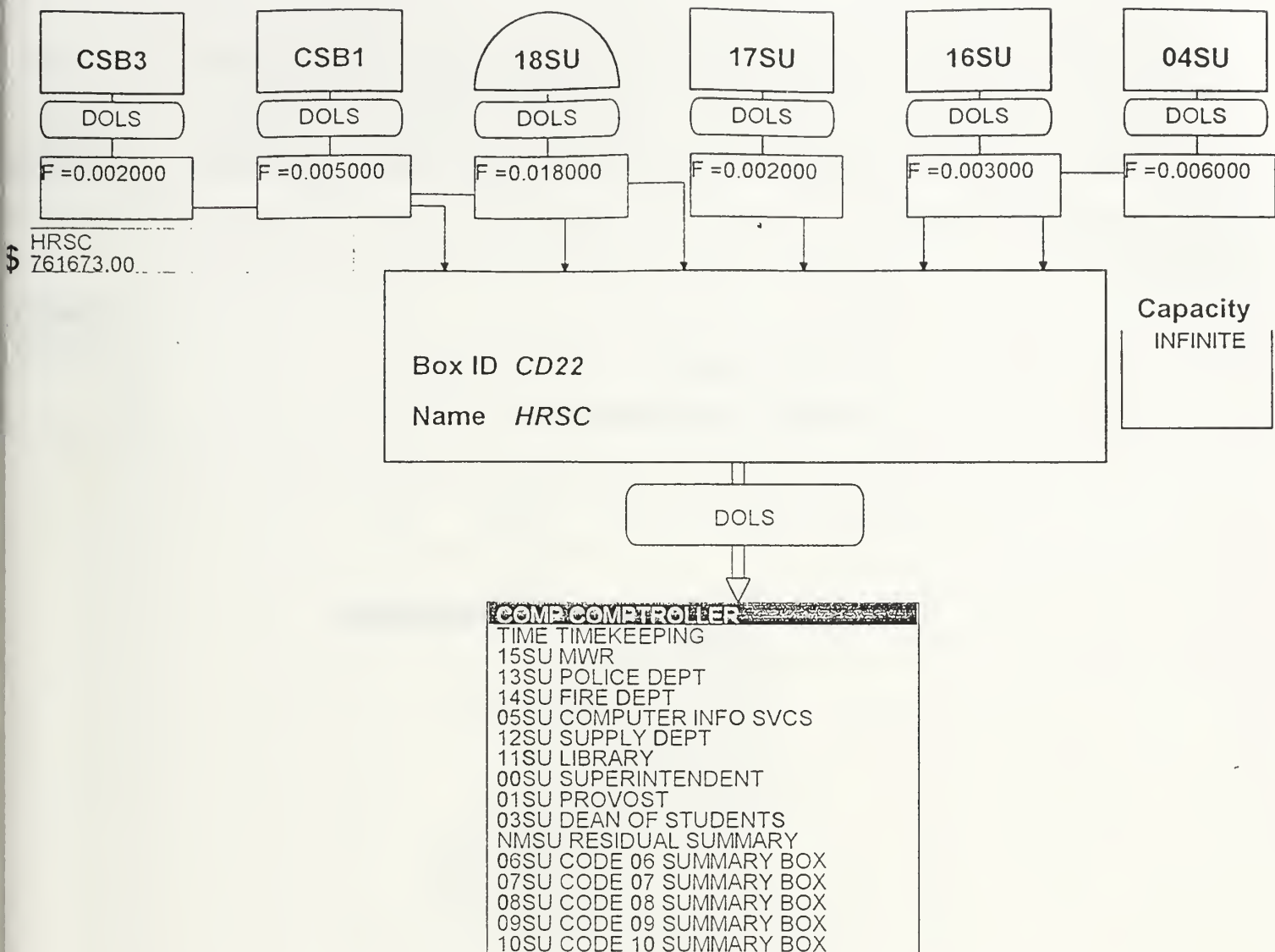
Capacity  
INFINITE

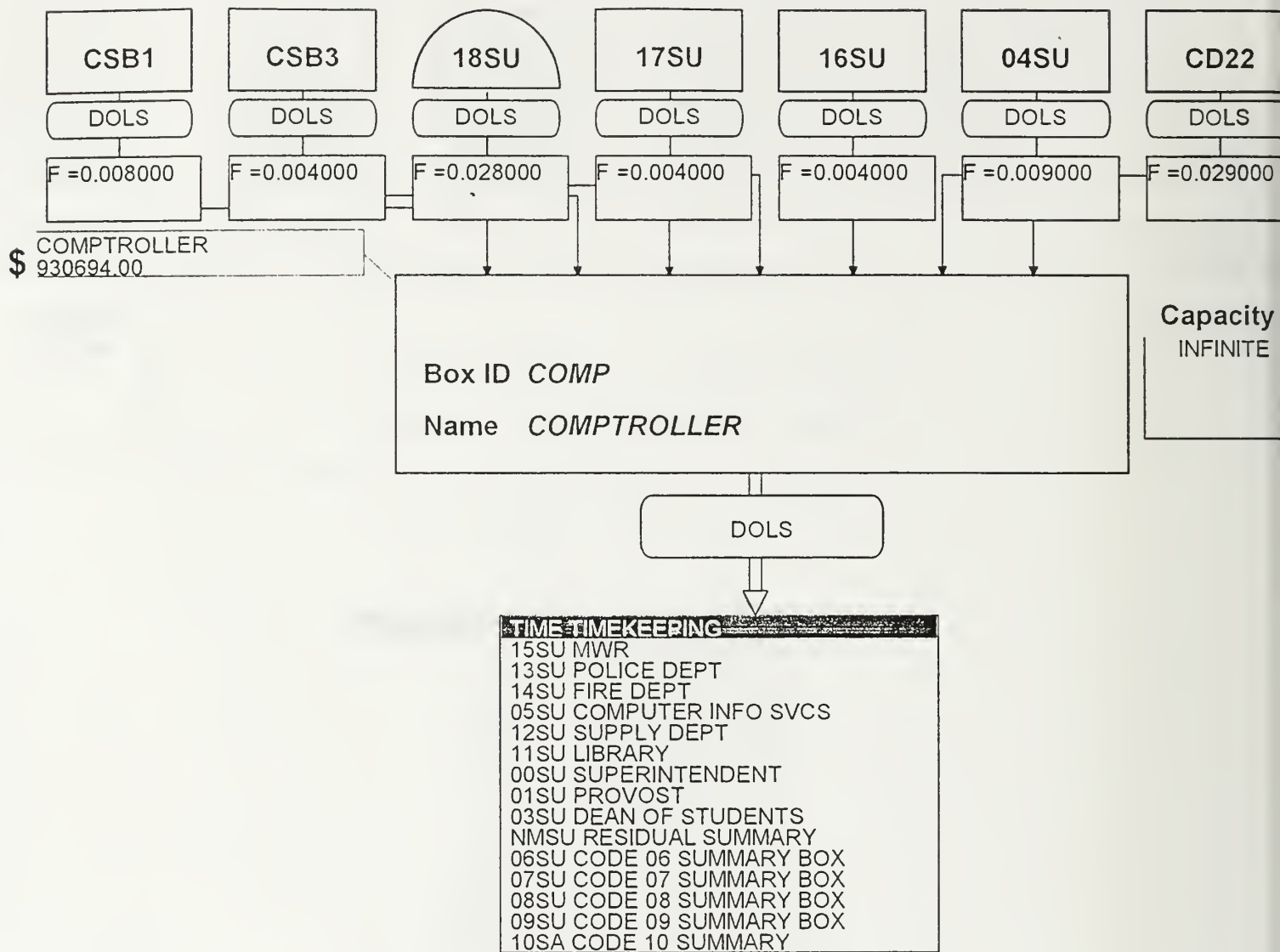


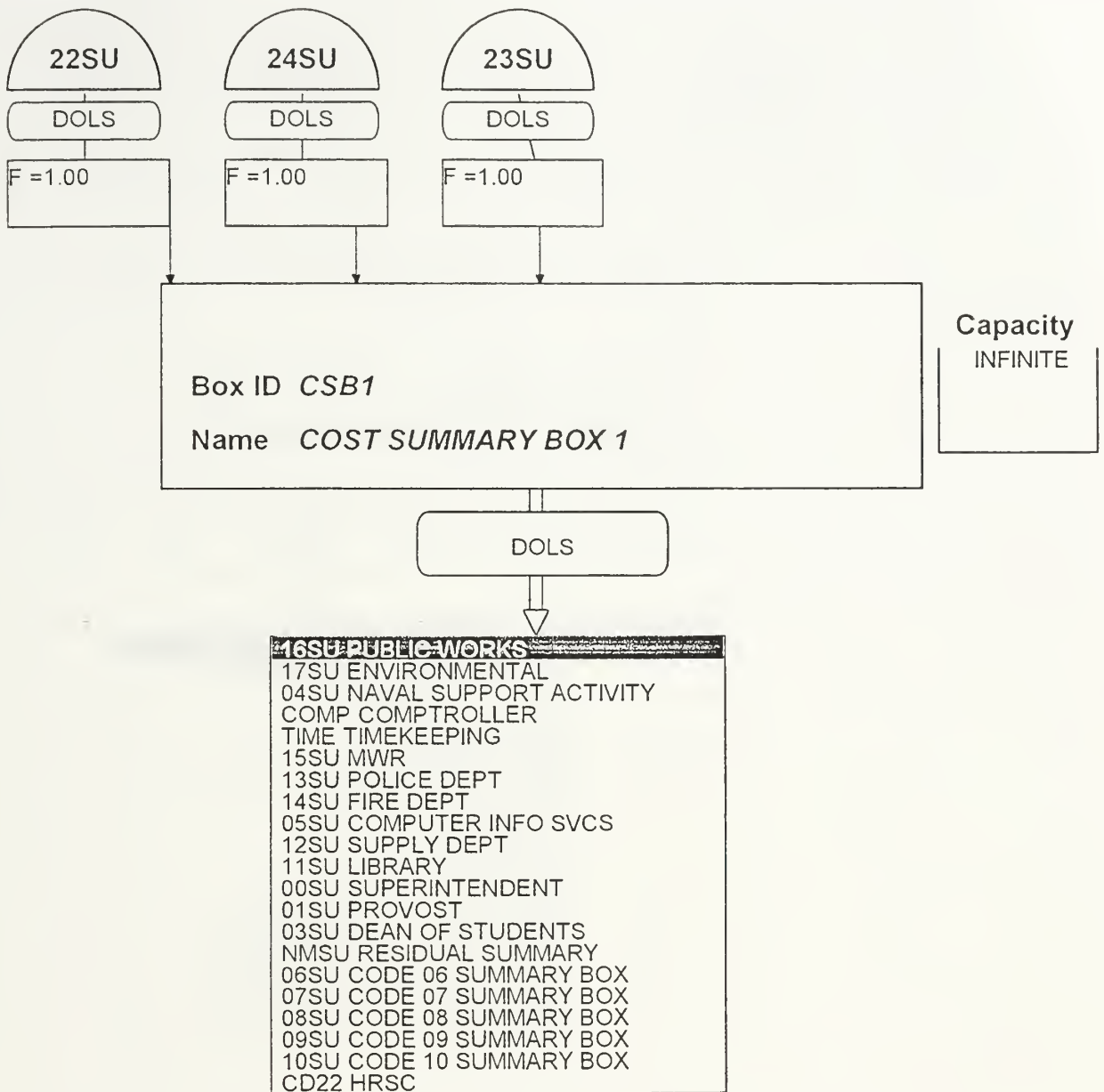
~~16SU PUBLIC WORKS~~

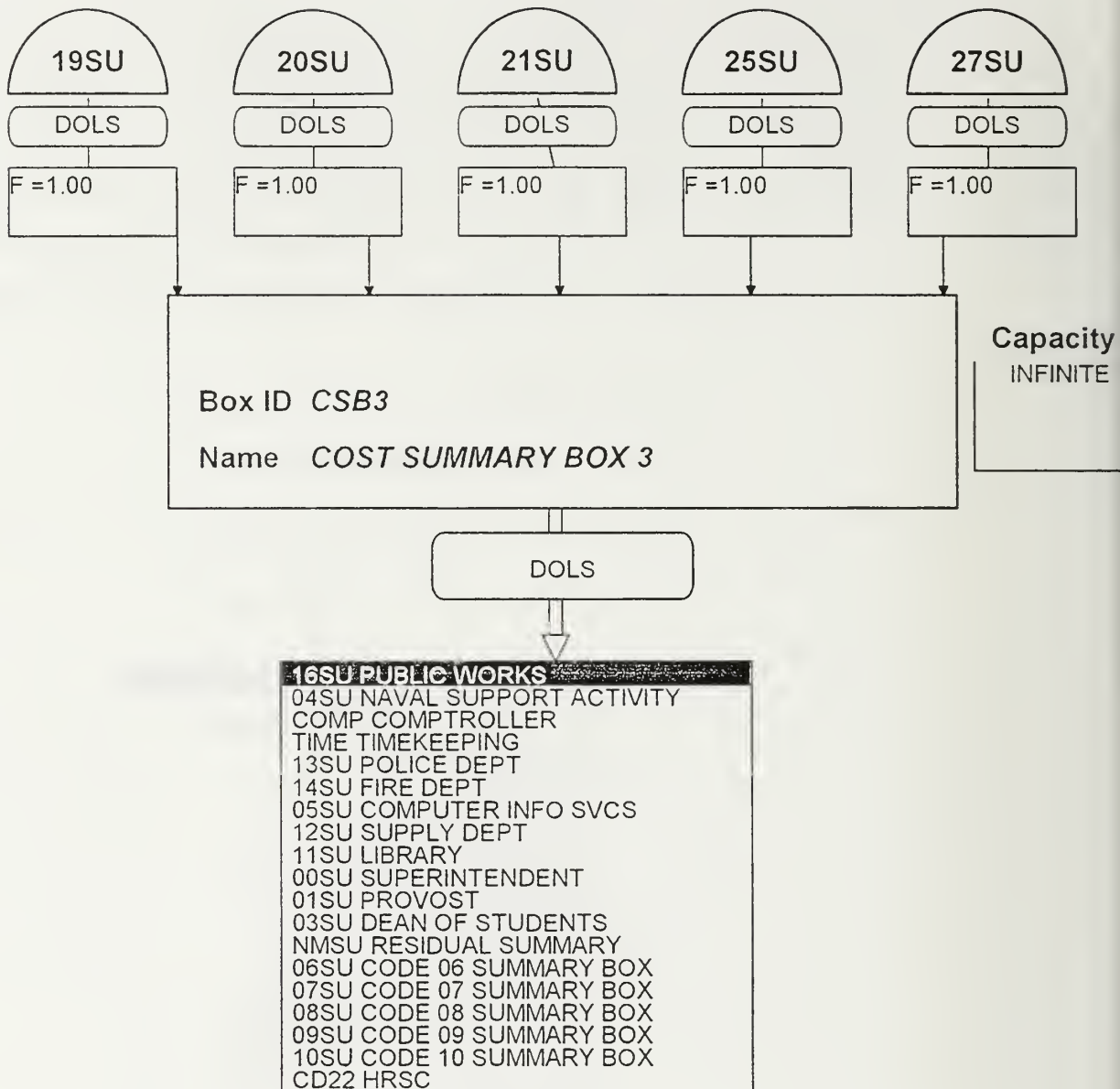
04SU NAVAL SUPPORT ACTIVITY  
COMP COMPTROLLER  
TIME TIMEKEEPING  
13SU POLICE DEPT  
14SU FIRE DEPT  
05SU COMPUTER INFO SVCS  
12SU SUPPLY DEPT  
11SU LIBRARY  
00SU SUPERINTENDENT  
01SU PROVOST  
03SU DEAN OF STUDENTS  
NMSU RESIDUAL SUMMARY  
06SU CODE 06 SUMMARY BOX  
07SU CODE 07 SUMMARY BOX  
08SU CODE 08 SUMMARY BOX  
09SU CODE 09 SUMMARY BOX  
10SU CODE 10 SUMMARY BOX  
CD22 HRSC

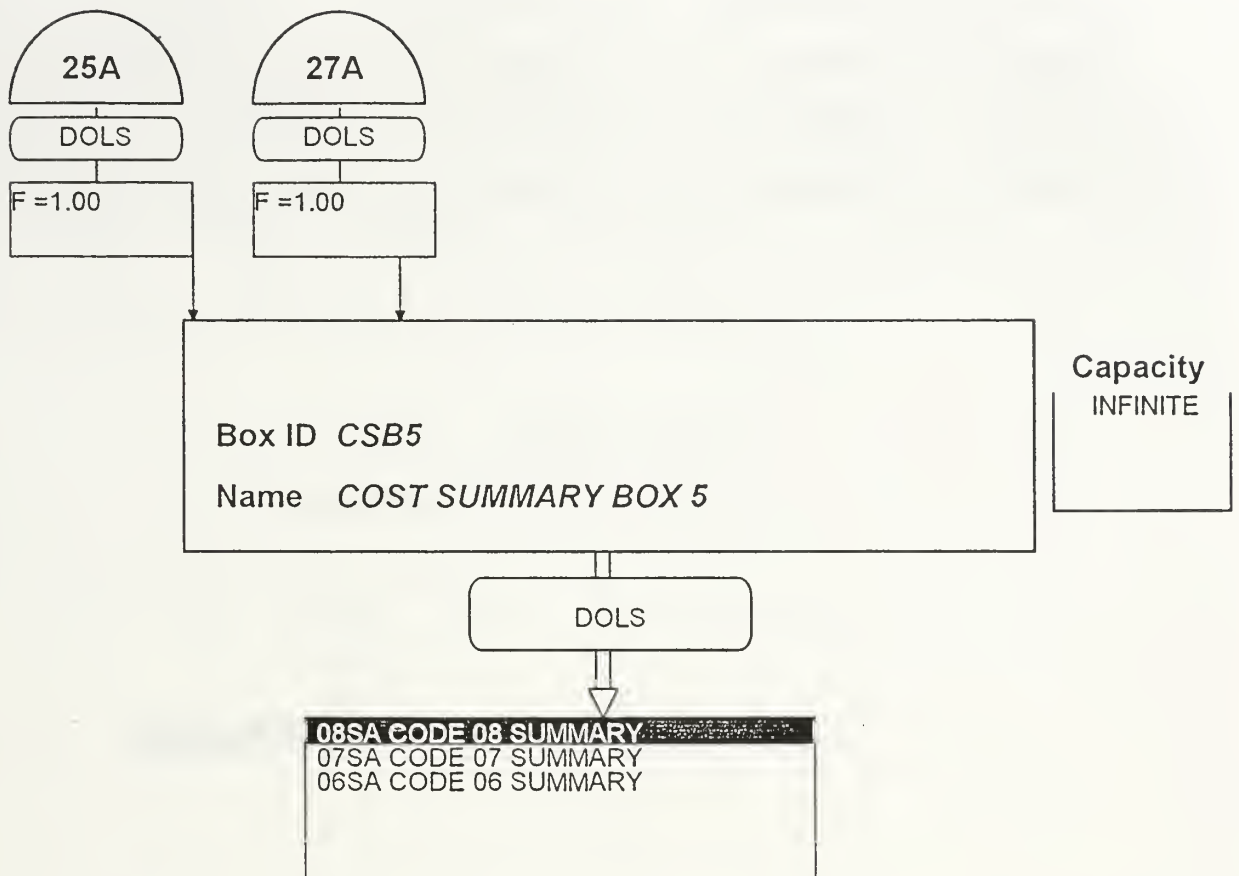


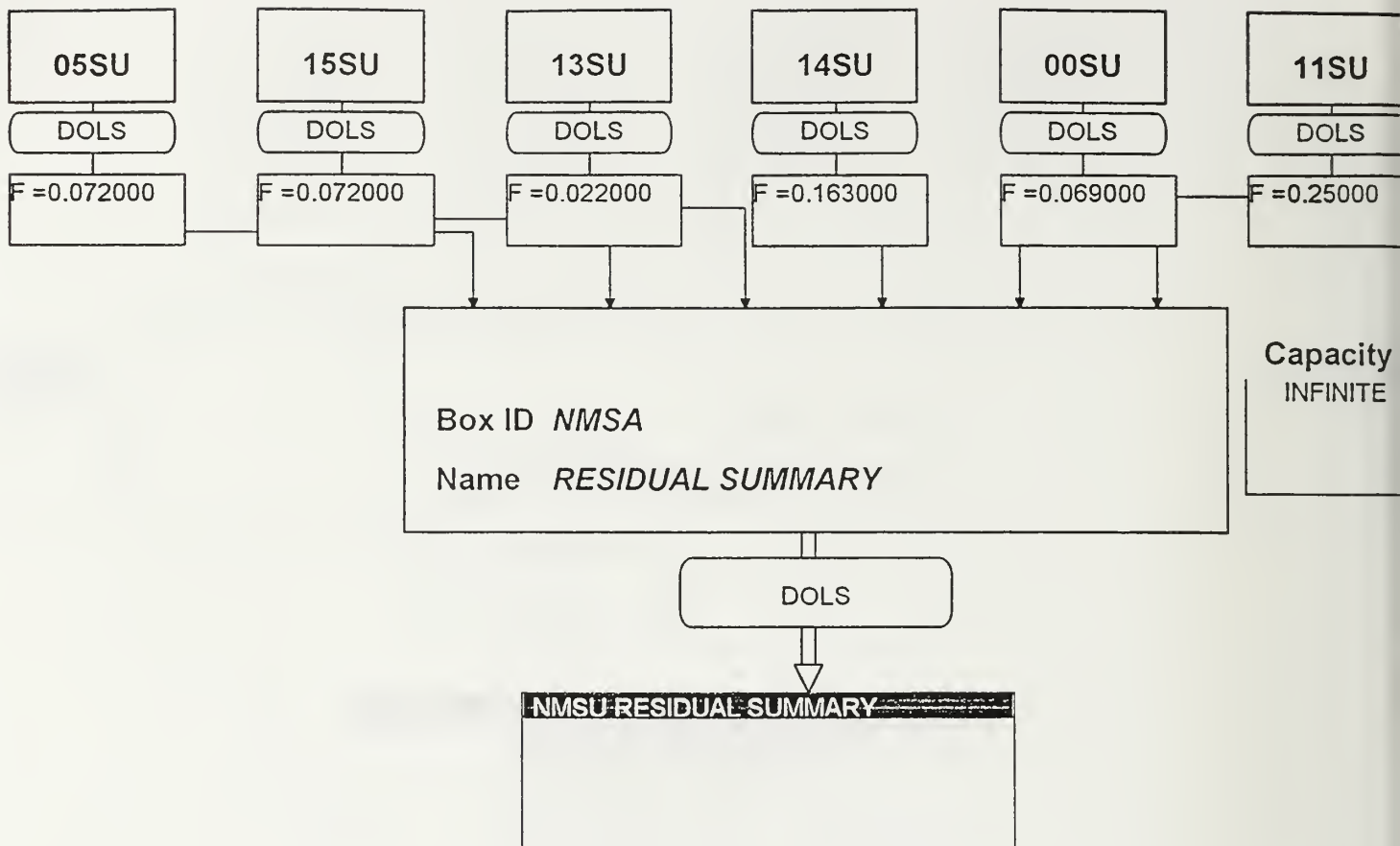


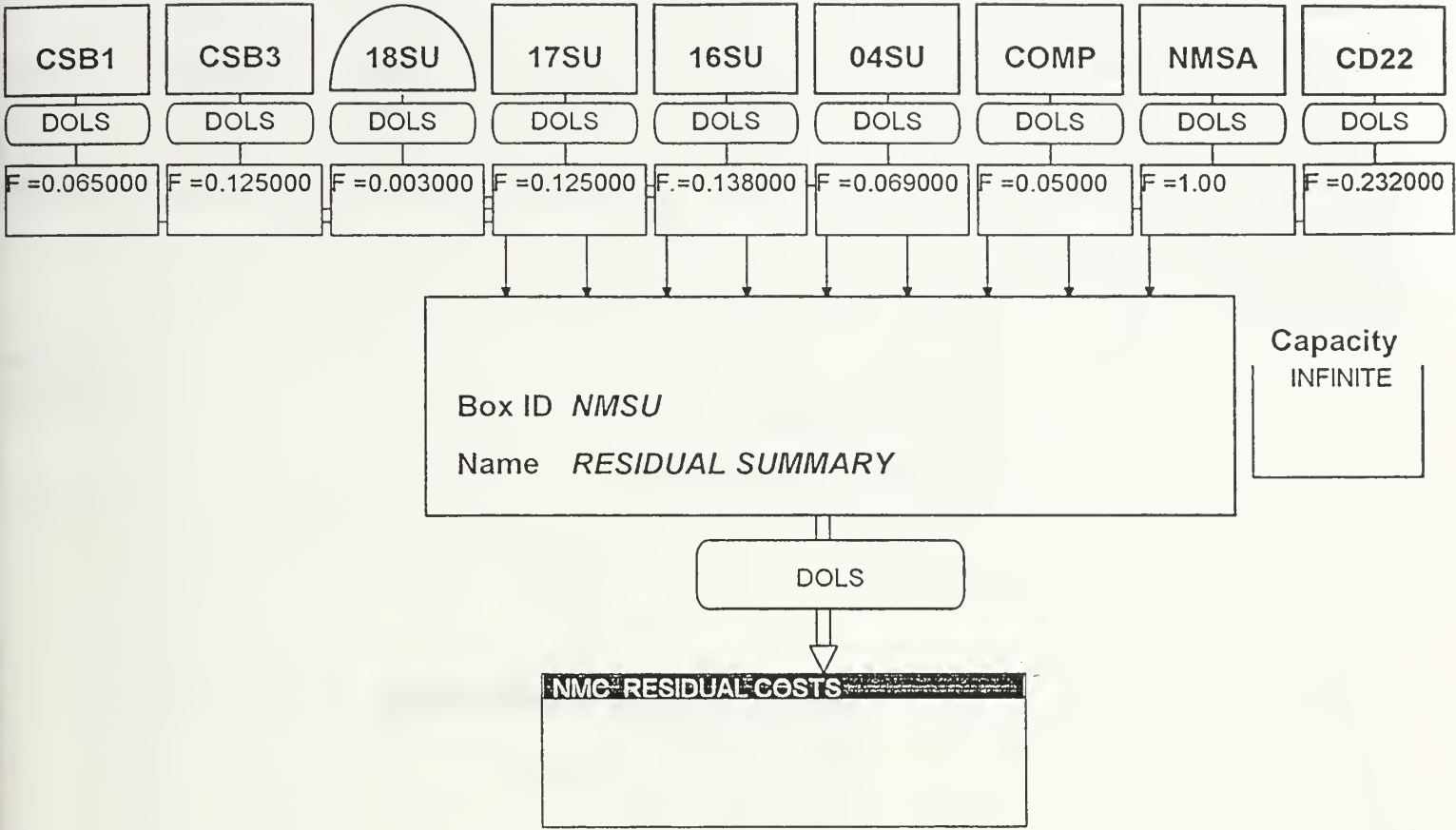


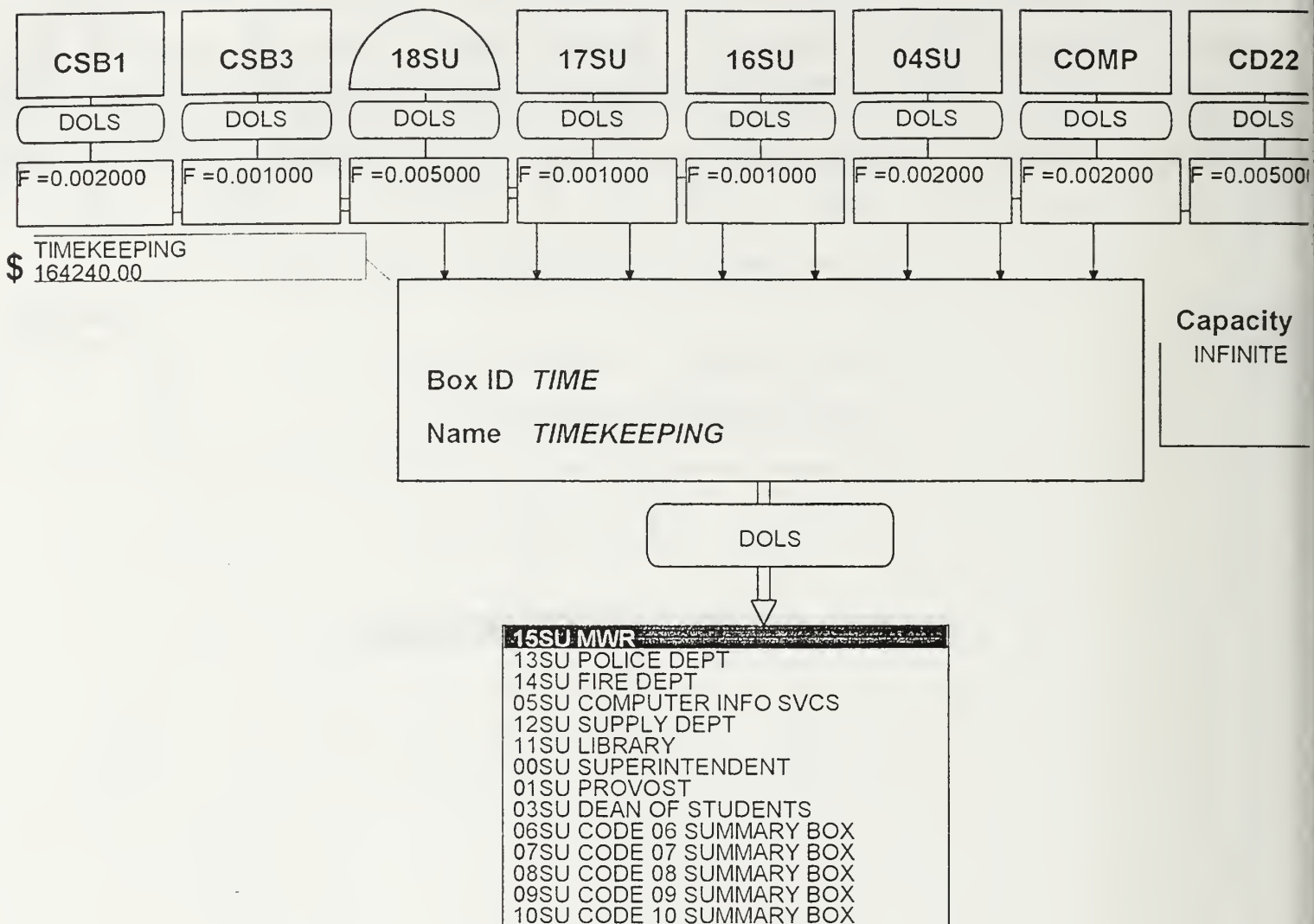


















## APPENDIX O. FINANCIAL RESULTS FOR FY 96

Total Financial Results [\$]  
'NPS INDIRECT COST MODEL'

| Category                   | Fixed      | Variable   | Total      |
|----------------------------|------------|------------|------------|
| 101 ELECTRICITY            | 0.00       | 1131572.00 | 1131572.00 |
| 102 NATURAL GAS            | 0.00       | 105603.00  | 105603.00  |
| 103 MAIN GAS               | 0.00       | 187036.00  | 187036.00  |
| 104 CUSTODIAL NPS          | 0.00       | 1143169.00 | 1143169.00 |
| 105 GROUNDS MAINT NPS      | 0.00       | 187036.00  | 187036.00  |
| 106 CUSTODIAL LA MESA      | 0.00       | 2951.00    | 2951.00    |
| 107 GROUNDS MAINT LA MESA  | 0.00       | 151873.00  | 151873.00  |
| 108 WATER                  | 0.00       | 110062.01  | 110062.01  |
| 109 SEWAGE                 | 0.00       | 73833.01   | 73833.01   |
| 110 REFUSE                 | 0.00       | 142924.02  | 142924.02  |
| 111 PHONES                 | 0.00       | 845500.00  | 845500.00  |
| 120 PUBLIC WORKS           | 7257729.00 | 0.00       | 7257729.00 |
| 121 ENVIRONMENTAL          | 239731.00  | 0.00       | 239731.00  |
| 122 NAVAL SUPPORT ACTIVITY | 3768170.00 | 0.00       | 3768170.00 |
| 123 COMPTROLLER            | 930694.00  | 0.00       | 930694.00  |
| 124 TIMEKEEPING            | 164240.00  | 0.00       | 164240.00  |
| 125 HRSC                   | 761673.00  | 0.00       | 761673.00  |
| 126 MWR                    | 903144.00  | 0.00       | 903144.00  |
| 127 POLICE DEPT            | 657616.00  | 0.00       | 657616.00  |
| 128 FIRE DEPT              | 859659.00  | 0.00       | 859659.00  |
| 129 COMPUTER INFO SVCS     | 3645912.00 | 0.00       | 3645912.00 |
| 130 SUPPLY DEPT            | 1987403.00 | 0.00       | 1987403.00 |
| 131 LIBRARY                | 2320899.00 | 0.00       | 2320899.00 |
| 132 SUPERINTENDENT         | 1326812.00 | 0.00       | 1326812.00 |
| 133 PROVOST                | 1805222.00 | 0.00       | 1805222.00 |
| 134 DEAN OF STUDENTS       | 1820347.00 | 0.00       | 1820347.00 |
| 146 CODE 06 COSTS          | 2304257.00 | 0.00       | 2304257.00 |
| 147 CODE 07 COSTS          | 6270215.00 | 0.00       | 6270215.00 |
| 148 CODE 08 COSTS          | 5103595.00 | 0.00       | 5103595.00 |
| 149 CODE 09 COSTS          | 565382.00  | 0.00       | 565382.00  |
| 150 CODE 10 COSTS          | 231180.00  | 0.00       | 231180.00  |
| =====                      |            |            |            |
| Total Cost                 | 42923880.0 | 4081559.04 | 47005439.0 |
| =====                      |            |            |            |

```

+--- Total Model Summary -----+
|                               |
|           Fixed      Variable      Total      |
| Cost      42923880.00  4081559.04  47005439.04 |
+-----+

```

Total Financial Results [\$]  
'NPS INDIRECT COST MODEL QTR 1'

| Category                   | Fixed      | Variable  | Total      |
|----------------------------|------------|-----------|------------|
| 101 ELECTRICITY            | 0.00       | 310145.00 | 310145.00  |
| 102 NATURAL GAS            | 0.00       | 51226.00  | 51226.00   |
| 103 MAIN GAS               | 0.00       | 25128.00  | 25128.00   |
| 104 CUSTODIAL NPS          | 0.00       | 285793.00 | 285793.00  |
| 105 GROUNDS MAINT NPS      | 0.00       | 46759.00  | 46759.00   |
| 106 CUSTODIAL LA MESA      | 0.00       | 738.00    | 738.00     |
| 107 GROUNDS MAINT LA MESA  | 0.00       | 37968.00  | 37968.00   |
| 108 WATER                  | 0.00       | 27892.00  | 27892.00   |
| 109 SEWAGE                 | 0.00       | 21535.00  | 21535.00   |
| 110 REFUSE                 | 0.00       | 44229.01  | 44229.01   |
| 111 PHONES                 | 0.00       | 105750.00 | 105750.00  |
| 120 PUBLIC WORKS           | 1500385.00 | 0.00      | 1500385.00 |
| 121 ENVIRONMENTAL          | 80790.00   | 0.00      | 80790.00   |
| 122 NAVAL SUPPORT ACTIVITY | 997085.00  | 0.00      | 997085.00  |
| 123 COMPTROLLER            | 231733.00  | 0.00      | 231733.00  |
| 124 TIMEKEEPING            | 40894.00   | 0.00      | 40894.00   |
| 125 HRSC                   | 191367.00  | 0.00      | 191367.00  |
| 126 MWR                    | 210335.00  | 0.00      | 210335.00  |
| 127 POLICE DEPT            | 161734.00  | 0.00      | 161734.00  |
| 128 FIRE DEPT              | 210886.00  | 0.00      | 210886.00  |
| 129 COMPUTER INFO SVCS     | 1157377.00 | 0.00      | 1157377.00 |
| 130 SUPPLY DEPT            | 477586.00  | 0.00      | 477586.00  |
| 131 LIBRARY                | 810393.00  | 0.00      | 810393.00  |
| 132 SUPERINTENDENT         | 314390.00  | 0.00      | 314390.00  |
| 133 PROVOST                | 458117.00  | 0.00      | 458117.00  |
| 134 DEAN OF STUDENTS       | 436733.00  | 0.00      | 436733.00  |
| 146 CODE 06 COSTS          | 557522.00  | 0.00      | 557522.00  |
| 147 CODE 07 COSTS          | 1580731.00 | 0.00      | 1580731.00 |
| 148 CODE 08 COSTS          | 1262346.00 | 0.00      | 1262346.00 |
| 149 CODE 09 COSTS          | 151073.00  | 0.00      | 151073.00  |
| 150 CODE 10 COSTS          | 56338.00   | 0.00      | 56338.00   |
| =====                      |            |           |            |
| Total Cost                 | 10887815.0 | 957163.01 | 11844978.0 |
| =====                      |            |           |            |

| +--- Total Model Summary -----+ |             |           |             |
|---------------------------------|-------------|-----------|-------------|
|                                 | Fixed       | Variable  | Total       |
| Cost                            | 10887815.00 | 957163.01 | 11844978.01 |

Total Financial Results [\$]  
'NPS INDIRECT COST MODEL QTR 2'

| Category                   | Fixed      | Variable  | Total      |
|----------------------------|------------|-----------|------------|
| 101 ELECTRICITY            | 0.00       | 310145.00 | 310145.00  |
| 102 NATURAL GAS            | 0.00       | 51226.00  | 51226.00   |
| 103 MAIN GAS               | 0.00       | 25128.00  | 25128.00   |
| 104 CUSTODIAL NPS          | 0.00       | 285793.00 | 285793.00  |
| 105 GROUNDS MAINT NPS      | 0.00       | 46759.00  | 46759.00   |
| 106 CUSTODIAL LA MESA      | 0.00       | 738.00    | 738.00     |
| 107 GROUNDS MAINT LA MESA  | 0.00       | 37968.00  | 37968.00   |
| 108 WATER                  | 0.00       | 27892.00  | 27892.00   |
| 109 SEWAGE                 | 0.00       | 21535.00  | 21535.00   |
| 110 REFUSE                 | 0.00       | 44229.01  | 44229.01   |
| 111 PHONES                 | 0.00       | 105750.00 | 105750.00  |
| 120 PUBLIC WORKS           | 1487119.00 | 0.00      | 1487119.00 |
| 121 ENVIRONMENTAL          | 81588.00   | 0.00      | 81588.00   |
| 122 NAVAL SUPPORT ACTIVITY | 1006004.00 | 0.00      | 1006004.00 |
| 123 COMPTROLLER            | 236398.00  | 0.00      | 236398.00  |
| 124 TIMEKEEPING            | 41717.00   | 0.00      | 41717.00   |
| 125 HRSC                   | 195315.00  | 0.00      | 195315.00  |
| 126 MWR                    | 212771.00  | 0.00      | 212771.00  |
| 127 POLICE DEPT            | 165786.00  | 0.00      | 165786.00  |
| 128 FIRE DEPT              | 216300.00  | 0.00      | 216300.00  |
| 129 COMPUTER INFO SVCS     | 1034880.00 | 0.00      | 1034880.00 |
| 130 SUPPLY DEPT            | 486717.00  | 0.00      | 486717.00  |
| 131 LIBRARY                | 737447.00  | 0.00      | 737447.00  |
| 132 SUPERINTENDENT         | 316580.00  | 0.00      | 316580.00  |
| 133 PROVOST                | 471801.00  | 0.00      | 471801.00  |
| 134 DEAN OF STUDENTS       | 447000.00  | 0.00      | 447000.00  |
| 146 CODE 06 COSTS          | 557082.00  | 0.00      | 557082.00  |
| 147 CODE 07 COSTS          | 1583081.00 | 0.00      | 1583081.00 |
| 148 CODE 08 COSTS          | 1269514.00 | 0.00      | 1269514.00 |
| 149 CODE 09 COSTS          | 131495.00  | 0.00      | 131495.00  |
| 150 CODE 10 COSTS          | 57355.00   | 0.00      | 57355.00   |
| =====                      |            |           |            |
| Total Cost                 | 10735950.0 | 957163.01 | 11693113.0 |
| =====                      |            |           |            |

|                                 |             |           |             |
|---------------------------------|-------------|-----------|-------------|
| +--- Total Model Summary -----+ |             |           |             |
|                                 | Fixed       | Variable  | Total       |
|                                 |             |           |             |
| Cost                            | 10735950.00 | 957163.01 | 11693113.01 |
| +-----+                         |             |           |             |

Total Financial Results [\$]  
'NPS INDIRECT COST MODEL QTR 3'

| Category                   | Fixed      | Variable   | Total      |
|----------------------------|------------|------------|------------|
| 101 ELECTRICITY            | 0.00       | 249613.61  | 249613.61  |
| 102 NATURAL GAS            | 0.00       | 1574.47    | 1574.47    |
| 103 MAIN GAS               | 0.00       | 25103.62   | 25103.62   |
| 104 CUSTODIAL NPS          | 0.00       | 285515.75  | 285515.75  |
| 105 GROUNDS MAINT NPS      | 0.00       | 46713.64   | 46713.64   |
| 106 CUSTODIAL LA MESA      | 0.00       | 738.00     | 738.00     |
| 107 GROUNDS MAINT LA MESA  | 0.00       | 37968.00   | 37968.00   |
| 108 WATER                  | 0.00       | 47853.38   | 47853.38   |
| 109 SEWAGE                 | 0.00       | 18451.98   | 18451.98   |
| 110 REFUSE                 | 0.00       | 22660.60   | 22660.60   |
| 111 PHONES                 | 0.00       | 423427.93  | 423427.93  |
| 120 PUBLIC WORKS           | 1507316.00 | 0.00       | 1507316.00 |
| 121 ENVIRONMENTAL          | 19348.00   | 0.00       | 19348.00   |
| 122 NAVAL SUPPORT ACTIVITY | 875890.00  | 0.00       | 875890.00  |
| 123 COMPTROLLER            | 230557.00  | 0.00       | 230557.00  |
| 124 TIMEKEEPING            | 40687.00   | 0.00       | 40687.00   |
| 125 HRSC                   | 180212.00  | 0.00       | 180212.00  |
| 126 MWR                    | 221553.00  | 0.00       | 221553.00  |
| 127 POLICE DEPT            | 163244.00  | 0.00       | 163244.00  |
| 128 FIRE DEPT              | 215727.00  | 0.00       | 215727.00  |
| 129 COMPUTER INFO SVCS     | 728281.00  | 0.00       | 728281.00  |
| 130 SUPPLY DEPT            | 483021.00  | 0.00       | 483021.00  |
| 131 LIBRARY                | 377520.00  | 0.00       | 377520.00  |
| 132 SUPERINTENDENT         | 352316.00  | 0.00       | 352316.00  |
| 133 PROVOST                | 450746.00  | 0.00       | 450746.00  |
| 134 DEAN OF STUDENTS       | 471947.00  | 0.00       | 471947.00  |
| 146 CODE 06 COSTS          | 562172.00  | 0.00       | 562172.00  |
| 147 CODE 07 COSTS          | 1481623.00 | 0.00       | 1481623.00 |
| 149 CODE 09 COSTS          | 106983.00  | 0.00       | 106983.00  |
| 150 CODE 10 COSTS          | 55725.00   | 0.00       | 55725.00   |
| =====                      |            |            |            |
| Total Cost                 | 8524868.00 | 1159620.97 | 9684488.97 |
| =====                      |            |            |            |

| +--- Total Model Summary -----+ |            |            |            |
|---------------------------------|------------|------------|------------|
|                                 | Fixed      | Variable   | Total      |
| Cost                            | 8524868.00 | 1159620.97 | 9684488.97 |

Total Financial Results [\$]  
'NPS INDIRECT COST MODEL QTR 4'

| Category                   | Fixed      | Variable  | Total      |
|----------------------------|------------|-----------|------------|
| 101 ELECTRICITY            | 0.00       | 261427.00 | 261427.00  |
| 102 NATURAL GAS            | 0.00       | 1576.00   | 1576.00    |
| 103 MAIN GAS               | 0.00       | 25128.00  | 25128.00   |
| 104 CUSTODIAL NPS          | 0.00       | 285793.00 | 285793.00  |
| 105 GROUNDS MAINT NPS      | 0.00       | 46759.00  | 46759.00   |
| 106 CUSTODIAL LA MESA      | 0.00       | 738.00    | 738.00     |
| 107 GROUNDS MAINT LA MESA  | 0.00       | 37968.00  | 37968.00   |
| 108 WATER                  | 0.00       | 6409.00   | 6409.00    |
| 109 SEWAGE                 | 0.00       | 12306.00  | 12306.00   |
| 110 REFUSE                 | 0.00       | 31798.00  | 31798.00   |
| 111 PHONES                 | 0.00       | 210000.00 | 210000.00  |
| 120 PUBLIC WORKS           | 2663491.00 | 0.00      | 2663491.00 |
| 121 ENVIRONMENTAL          | 58006.00   | 0.00      | 58006.00   |
| 122 NAVAL SUPPORT ACTIVITY | 889198.00  | 0.00      | 889198.00  |
| 123 COMPTROLLER            | 232009.00  | 0.00      | 232009.00  |
| 124 TIMEKEEPING            | 40943.00   | 0.00      | 40943.00   |
| 125 HRSC                   | 194769.00  | 0.00      | 194769.00  |
| 126 MWR                    | 258489.00  | 0.00      | 258489.00  |
| 127 POLICE DEPT            | 166853.00  | 0.00      | 166853.00  |
| 128 FIRE DEPT              | 216745.00  | 0.00      | 216745.00  |
| 129 COMPUTER INFO SVCS     | 1139002.00 | 0.00      | 1139002.00 |
| 130 SUPPLY DEPT            | 540088.00  | 0.00      | 540088.00  |
| 131 LIBRARY                | 395539.00  | 0.00      | 395539.00  |
| 132 SUPERINTENDENT         | 343559.00  | 0.00      | 343559.00  |
| 133 PROVOST                | 424559.00  | 0.00      | 424559.00  |
| 134 DEAN OF STUDENTS       | 646673.00  | 0.00      | 646673.00  |
| 146 CODE 06 COSTS          | 627489.00  | 0.00      | 627489.00  |
| 147 CODE 07 COSTS          | 1624819.00 | 0.00      | 1624819.00 |
| 148 CODE 08 COSTS          | 1273830.00 | 0.00      | 1273830.00 |
| 149 CODE 09 COSTS          | 175835.00  | 0.00      | 175835.00  |
| 150 CODE 10 COSTS          | 61770.00   | 0.00      | 61770.00   |
| =====                      |            |           |            |
| Total Cost                 | 11973666.0 | 919902.01 | 12893568.0 |
| =====                      |            |           |            |

| +--- Total Model Summary -----+ |             |           |             |
|---------------------------------|-------------|-----------|-------------|
|                                 | Fixed       | Variable  | Total       |
| Cost                            | 11973666.00 | 919902.01 | 12893568.01 |



Scenario Master Model  
Period #1 FY 96

Jun 03 1997  
6:29 am

Financial Results [\$]  
Box MSSC CODE 06 COSTS, Volume : 1 ACTIVITY

| Category                   | Fixed      | Variable   | Total      |
|----------------------------|------------|------------|------------|
| 101 ELECTRICITY            | 0.00       | 153781.62  | 153781.62  |
| 102 NATURAL GAS            | 0.00       | 14351.54   | 14351.54   |
| 103 MAIN GAS               | 0.00       | 25418.36   | 25418.36   |
| 104 CUSTODIAL NPS          | 0.00       | 155357.66  | 155357.66  |
| 105 GROUNDS MAINT NPS      | 0.00       | 25418.36   | 25418.36   |
| 106 CUSTODIAL LA MESA      | 0.00       | 1171.55    | 1171.55    |
| 107 GROUNDS MAINT LA MESA  | 0.00       | 60293.58   | 60293.58   |
| 108 WATER                  | 0.00       | 32356.68   | 32356.68   |
| 109 SEWAGE                 | 0.00       | 21705.86   | 21705.86   |
| 110 REFUSE                 | 0.00       | 42017.65   | 42017.65   |
| 111 PHONES                 | 0.00       | 179899.83  | 179899.83  |
| 120 PUBLIC WORKS           | 981526.86  | 0.00       | 981526.86  |
| 121 ENVIRONMENTAL          | 32579.65   | 0.00       | 32579.65   |
| 122 NAVAL SUPPORT ACTIVITY | 1127313.15 | 0.00       | 1127313.15 |
| 123 COMPTROLLER            | 204991.34  | 0.00       | 204991.34  |
| 124 TIMEKEEPING            | 40371.36   | 0.00       | 40371.36   |
| 125 HRSC                   | 142967.48  | 0.00       | 142967.48  |
| 126 MWR                    | 271936.30  | 0.00       | 271936.30  |
| 127 POLICE DEPT            | 234192.07  | 0.00       | 234192.07  |
| 128 FIRE DEPT              | 92588.92   | 0.00       | 92588.92   |
| 129 COMPUTER INFO SVCS     | 1099273.08 | 0.00       | 1099273.08 |
| 130 SUPPLY DEPT            | 479573.38  | 0.00       | 479573.38  |
| 131 LIBRARY                | 689306.98  | 0.00       | 689306.98  |
| 132 SUPERINTENDENT         | 301887.62  | 0.00       | 301887.62  |
| 133 PROVOST                | 566372.15  | 0.00       | 566372.15  |
| 134 DEAN OF STUDENTS       | 722677.79  | 0.00       | 722677.79  |
| 146 CODE 06 COSTS          | 2304257.00 | 0.00       | 2304257.00 |
| =====                      |            |            |            |
| Total Cost                 | 9291815.12 | 711772.68  | 10003587.8 |
| Unit                       | 9291815.11 | 711772.683 | 10003587.8 |
| =====                      |            |            |            |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
| Cost                    | 9291815.12 | 711772.68 | 10003587.80  |
| Unit                    |            |           | 10003587.800 |
| +-----+                 |            |           |              |

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box ECSC CODE 07 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 452063.26  | 452063.26  |
| 102 NATURAL GAS                             | 0.00       | 42188.42   | 42188.42   |
| 103 MAIN GAS                                | 0.00       | 74720.92   | 74720.92   |
| 104 CUSTODIAL NPS                           | 0.00       | 456696.27  | 456696.27  |
| 105 GROUNDS MAINT NPS                       | 0.00       | 74720.92   | 74720.92   |
| 106 CUSTODIAL LA MESA                       | 0.00       | 725.95     | 725.95     |
| 107 GROUNDS MAINT LA MESA                   | 0.00       | 37360.76   | 37360.76   |
| 108 WATER                                   | 0.00       | 27562.28   | 27562.28   |
| 109 SEWAGE                                  | 0.00       | 18489.63   | 18489.63   |
| 110 REFUSE                                  | 0.00       | 35791.74   | 35791.74   |
| 111 PHONES                                  | 0.00       | 349545.87  | 349545.87  |
| 120 PUBLIC WORKS                            | 2904901.19 | 0.00       | 2904901.19 |
| 121 ENVIRONMENTAL                           | 95772.59   | 0.00       | 95772.59   |
| 122 NAVAL SUPPORT ACTIVITY                  | 925636.06  | 0.00       | 925636.06  |
| 123 COMPTROLLER                             | 264189.35  | 0.00       | 264189.35  |
| 124 TIMEKEEPING                             | 59993.79   | 0.00       | 59993.79   |
| 125 HRSC                                    | 211711.95  | 0.00       | 211711.95  |
| 126 MWR                                     | 220159.43  | 0.00       | 220159.43  |
| 127 POLICE DEPT                             | 169496.69  | 0.00       | 169496.69  |
| 128 FIRE DEPT                               | 365543.47  | 0.00       | 365543.47  |
| 129 COMPUTER INFO SVCS                      | 888582.31  | 0.00       | 888582.31  |
| 130 SUPPLY DEPT                             | 751622.00  | 0.00       | 751622.00  |
| 131 LIBRARY                                 | 429366.32  | 0.00       | 429366.32  |
| 132 SUPERINTENDENT                          | 274193.75  | 0.00       | 274193.75  |
| 133 PROVOST                                 | 555656.36  | 0.00       | 555656.36  |
| 134 DEAN OF STUDENTS                        | 447805.37  | 0.00       | 447805.37  |
| 147 CODE 07 COSTS                           | 6270215.00 | 0.00       | 6270215.00 |
| =====                                       |            |            |            |
| Total Cost                                  | 14834845.6 | 1569866.03 | 16404711.6 |
| Unit  | 14834845.6 | 1569866.02 | 16404711.6 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |             |            |              |
|-------------------------|-------------|------------|--------------|
|                         | Fixed       | Variable   | Total        |
|                         |             |            |              |
|                         |             |            |              |
| Cost                    | 14834845.62 | 1569866.03 | 16404711.65  |
| Unit                    |             |            | 16404711.646 |
| +-----+                 |             |            |              |

|                                    |            | Financial Results [\$] |           |            |
|------------------------------------|------------|------------------------|-----------|------------|
| Box OASC CODE 08 COSTS, Volume : 1 |            | ACTIVITY               |           |            |
| Category                           |            | Fixed                  | Variable  | Total      |
| 101 ELECTRICITY                    |            | 0.00                   | 295758.64 | 295758.64  |
| 102 NATURAL GAS                    |            | 0.00                   | 27601.42  | 27601.42   |
| 103 MAIN GAS                       |            | 0.00                   | 48885.54  | 48885.54   |
| 104 CUSTODIAL NPS                  |            | 0.00                   | 298789.74 | 298789.74  |
| 105 GROUNDS MAINT NPS              |            | 0.00                   | 48885.54  | 48885.54   |
| 106 CUSTODIAL LA MESA              |            | 0.00                   | 1053.51   | 1053.51    |
| 107 GROUNDS MAINT LA MESA          |            | 0.00                   | 54218.66  | 54218.66   |
| 108 WATER                          |            | 0.00                   | 32864.50  | 32864.50   |
| 109 SEWAGE                         |            | 0.00                   | 22046.52  | 22046.52   |
| 110 REFUSE                         |            | 0.00                   | 42677.08  | 42677.08   |
| 111 PHONES                         |            | 0.00                   | 251127.35 | 251127.35  |
| 120 PUBLIC WORKS                   | 1892719.72 | 0.00                   |           | 1892719.72 |
| 121 ENVIRONMENTAL                  | 62658.42   | 0.00                   |           | 62658.42   |
| 122 NAVAL SUPPORT ACTIVITY         | 1128754.41 | 0.00                   |           | 1128754.41 |
| 123 COMPTROLLER                    | 340261.69  | 0.00                   |           | 340261.69  |
| 124 TIMEKEEPING                    | 52943.74   | 0.00                   |           | 52943.74   |
| 125 HRSC                           | 189688.24  | 0.00                   |           | 189688.24  |
| 126 MWR                            | 270785.46  | 0.00                   |           | 270785.46  |
| 127 POLICE DEPT                    | 222155.73  | 0.00                   |           | 222155.73  |
| 128 FIRE DEPT                      | 218393.87  | 0.00                   |           | 218393.87  |
| 129 COMPUTER INFO SVCS             | 1090944.22 | 0.00                   |           | 1090944.22 |
| 130 SUPPLY DEPT                    | 648997.07  | 0.00                   |           | 648997.07  |
| 131 LIBRARY                        | 622000.95  | 0.00                   |           | 622000.95  |
| 132 SUPERINTENDENT                 | 294557.74  | 0.00                   |           | 294557.74  |
| 133 PROVOST                        | 563597.54  | 0.00                   |           | 563597.54  |
| 134 DEAN OF STUDENTS               | 649863.87  | 0.00                   |           | 649863.87  |
| 148 CODE 08 COSTS                  | 5103595.00 | 0.00                   |           | 5103595.00 |
| =====                              |            |                        |           |            |
| Total Cost                         | 13351917.6 | 1123908.52             |           | 14475826.1 |
| Unit                               | 13351917.6 | 1123908.51             |           | 14475826.1 |
| =====                              |            |                        |           |            |

| +--- Box Summary -----+ |             |            |              |
|-------------------------|-------------|------------|--------------|
|                         | Fixed       | Variable   | Total        |
| Cost                    | 13351917.67 | 1123908.52 | 14475826.19  |
| Unit                    |             |            | 14475826.190 |

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box RESC CODE 09 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 15824.39   | 15824.39   |
| 102 NATURAL GAS                             | 0.00       | 1476.80    | 1476.80    |
| 103 MAIN GAS                                | 0.00       | 2615.59    | 2615.59    |
| 104 CUSTODIAL NPS                           | 0.00       | 15986.57   | 15986.57   |
| 105 GROUNDS MAINT NPS                       | 0.00       | 2615.59    | 2615.59    |
| 108 WATER                                   | 0.00       | 691.29     | 691.29     |
| 109 SEWAGE                                  | 0.00       | 463.74     | 463.74     |
| 110 REFUSE                                  | 0.00       | 897.69     | 897.69     |
| 111 PHONES                                  | 0.00       | 19624.95   | 19624.95   |
| 120 PUBLIC WORKS                            | 101987.51  | 0.00       | 101987.51  |
| 121 ENVIRONMENTAL                           | 3352.50    | 0.00       | 3352.50    |
| 122 NAVAL SUPPORT ACTIVITY                  | 25979.05   | 0.00       | 25979.05   |
| 123 COMPTROLLER                             | 36942.59   | 0.00       | 36942.59   |
| 124 TIMEKEEPING                             | 3907.58    | 0.00       | 3907.58    |
| 125 HRSC                                    | 14494.95   | 0.00       | 14494.95   |
| 126 MWR                                     | 5643.51    | 0.00       | 5643.51    |
| 127 POLICE DEPT                             | 1885.39    | 0.00       | 1885.39    |
| 128 FIRE DEPT                               | 12898.61   | 0.00       | 12898.61   |
| 129 COMPUTER INFO SVCS                      | 22964.59   | 0.00       | 22964.59   |
| 130 SUPPLY DEPT                             | 53900.41   | 0.00       | 53900.41   |
| 132 SUPERINTENDENT                          | 185818.69  | 0.00       | 185818.69  |
| 133 PROVOST                                 | 95676.76   | 0.00       | 95676.76   |
| 149 CODE 09 COSTS                           | 565382.00  | 0.00       | 565382.00  |
| =====                                       |            |            |            |
| Total Cost                                  | 1130834.15 | 60196.60   | 1191030.75 |
| Unit  | 1130834.15 | 60196.6011 | 1191030.75 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |            |          |              |
|-------------------------|------------|----------|--------------|
|                         | Fixed      | Variable | Total        |
|                         |            |          |              |
| Cost                    | 1130834.15 | 60196.60 | 1191030.75   |
| Unit                    |            |          | 1191030.7514 |
| +-----+                 |            |          |              |

Scenario Master Model  
 Period #1 FY 96

Jun 03 1997  
 6:29 am

Financial Results [\$]

Box SASC CODE 10 COSTS, Volume : 1 ACTIVITY

| Category                   | Fixed      | Variable   | Total      |
|----------------------------|------------|------------|------------|
| 101 ELECTRICITY            | 0.00       | 20500.25   | 20500.25   |
| 102 NATURAL GAS            | 0.00       | 1913.17    | 1913.17    |
| 103 MAIN GAS               | 0.00       | 3388.46    | 3388.46    |
| 104 CUSTODIAL NPS          | 0.00       | 20710.35   | 20710.35   |
| 105 GROUNDS MAINT NPS      | 0.00       | 3388.46    | 3388.46    |
| 108 WATER                  | 0.00       | 7554.74    | 7554.74    |
| 109 SEWAGE                 | 0.00       | 5067.95    | 5067.95    |
| 110 REFUSE                 | 0.00       | 9810.41    | 9810.41    |
| 111 PHONES                 | 0.00       | 14679.09   | 14679.09   |
| 120 PUBLIC WORKS           | 133500.27  | 0.00       | 133500.27  |
| 121 ENVIRONMENTAL          | 4343.11    | 0.00       | 4343.11    |
| 122 NAVAL SUPPORT ACTIVITY | 264778.00  | 0.00       | 264778.00  |
| 123 COMPTROLLER            | 23752.81   | 0.00       | 23752.81   |
| 124 TIMEKEEPING            | 2184.14    | 0.00       | 2184.14    |
| 125 HRSC                   | 8101.36    | 0.00       | 8101.36    |
| 126 MWR                    | 64434.47   | 0.00       | 64434.47   |
| 127 POLICE DEPT            | 14129.38   | 0.00       | 14129.38   |
| 128 FIRE DEPT              | 9228.56    | 0.00       | 9228.56    |
| 129 COMPUTER INFO SVCS     | 258551.26  | 0.00       | 258551.26  |
| 130 SUPPLY DEPT            | 15487.83   | 0.00       | 15487.83   |
| 132 SUPERINTENDENT         | 176466.00  | 0.00       | 176466.00  |
| 150 CODE 10 COSTS          | 231180.00  | 0.00       | 231180.00  |
| =====                      |            |            |            |
| Total Cost                 | 1206137.18 | 87012.87   | 1293150.05 |
| Unit                       | 1206137.18 | 87012.8732 | 1293150.05 |
| =====                      |            |            |            |

| +--- Box Summary -----+ |            |          |              |
|-------------------------|------------|----------|--------------|
|                         | Fixed      | Variable | Total        |
| Cost                    | 1206137.18 | 87012.87 | 1293150.05   |
| Unit                    |            |          | 1293150.0540 |
| +-----+                 |            |          |              |

Financial Results [\$]

| Box NMC                    |            | RESIDUAL COSTS, Volume : 1 |           | ACTIVITY   |
|----------------------------|------------|----------------------------|-----------|------------|
| Category                   |            | Fixed                      | Variable  | Total      |
| 101 ELECTRICITY            |            | 0.00                       | 193643.81 | 193643.81  |
| 102 NATURAL GAS            |            | 0.00                       | 18071.64  | 18071.64   |
| 103 MAIN GAS               |            | 0.00                       | 32007.12  | 32007.12   |
| 104 CUSTODIAL NPS          |            | 0.00                       | 195628.38 | 195628.38  |
| 105 GROUNDS MAINT NPS      |            | 0.00                       | 32007.12  | 32007.12   |
| 108 WATER                  |            | 0.00                       | 9032.52   | 9032.52    |
| 109 SEWAGE                 |            | 0.00                       | 6059.29   | 6059.29    |
| 110 REFUSE                 |            | 0.00                       | 11729.42  | 11729.42   |
| 111 PHONES                 |            | 0.00                       | 30622.92  | 30622.92   |
| 120 PUBLIC WORKS           | 1243093.42 | 0.00                       |           | 1243093.42 |
| 121 ENVIRONMENTAL          | 41024.72   | 0.00                       |           | 41024.72   |
| 122 NAVAL SUPPORT ACTIVITY | 295708.90  | 0.00                       |           | 295708.90  |
| 123 COMPTROLLER            | 60556.36   | 0.00                       |           | 60556.36   |
| 124 TIMEKEEPING            | 4839.42    | 0.00                       |           | 4839.42    |
| 125 HRSC                   | 194708.98  | 0.00                       |           | 194708.98  |
| 126 MWR                    | 70184.86   | 0.00                       |           | 70184.86   |
| 127 POLICE DEPT            | 15756.72   | 0.00                       |           | 15756.72   |
| 128 FIRE DEPT              | 161005.62  | 0.00                       |           | 161005.62  |
| 129 COMPUTER INFO SVCS     | 285596.66  | 0.00                       |           | 285596.66  |
| 130 SUPPLY DEPT            | 37822.28   | 0.00                       |           | 37822.28   |
| 131 LIBRARY                | 580224.75  | 0.00                       |           | 580224.75  |
| 132 SUPERINTENDENT         | 93888.20   | 0.00                       |           | 93888.20   |
| 133 PROVOST                | 23919.19   | 0.00                       |           | 23919.19   |
| =====                      |            |                            |           |            |
| Total Cost                 | 3108330.07 | 528802.24                  |           | 3637132.31 |
| Unit                       | 3108330.07 | 528802.237                 |           | 3637132.31 |
| =====                      |            |                            |           |            |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
| Cost                    | 3108330.07 | 528802.24 | 3637132.31   |
| Unit                    |            |           | 3637132.3127 |
| +-----+                 |            |           |              |







**APPENDIX P. MANAGEMENT AND SECURITY STUDIES FY 96**  
**QUARTERLY FINANCIAL RESULTS**

Scenario Master Model  
 Period #1 QTR 1 FY96

Jun 03 1997  
 6:35 am

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box MSSC CODE 06 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 42547.28   | 42547.28   |
| 102 NATURAL GAS                             | 0.00       | 7027.45    | 7027.45    |
| 103 MAIN GAS                                | 0.00       | 3447.19    | 3447.19    |
| 104 CUSTODIAL NPS                           | 0.00       | 39206.55   | 39206.55   |
| 105 GROUNDS MAINT NPS                       | 0.00       | 6414.64    | 6414.64    |
| 106 CUSTODIAL LA MESA                       | 0.00       | 292.99     | 292.99     |
| 107 GROUNDS MAINT LA MESA                   | 0.00       | 15073.30   | 15073.30   |
| 108 WATER                                   | 0.00       | 8209.52    | 8209.52    |
| 109 SEWAGE                                  | 0.00       | 6338.45    | 6338.45    |
| 110 REFUSE                                  | 0.00       | 13018.03   | 13018.03   |
| 111 PHONES                                  | 0.00       | 22611.43   | 22611.43   |
| 120 PUBLIC WORKS                            | 204830.05  | 0.00       | 204830.05  |
| 121 ENVIRONMENTAL                           | 11083.19   | 0.00       | 11083.19   |
| 122 NAVAL SUPPORT ACTIVITY                  | 298609.89  | 0.00       | 298609.89  |
| 123 COMPTROLLER                             | 51177.47   | 0.00       | 51177.47   |
| 124 TIMEKEEPING                             | 10098.69   | 0.00       | 10098.69   |
| 125 HRSC                                    | 36083.78   | 0.00       | 36083.78   |
| 126 MWR                                     | 63394.36   | 0.00       | 63394.36   |
| 127 POLICE DEPT                             | 57613.47   | 0.00       | 57613.47   |
| 128 FIRE DEPT                               | 23016.69   | 0.00       | 23016.69   |
| 129 COMPUTER INFO SVCS                      | 349305.98  | 0.00       | 349305.98  |
| 130 SUPPLY DEPT                             | 115837.11  | 0.00       | 115837.11  |
| 131 LIBRARY                                 | 247169.87  | 0.00       | 247169.87  |
| 132 SUPERINTENDENT                          | 71968.57   | 0.00       | 71968.57   |
| 133 PROVOST                                 | 143924.33  | 0.00       | 143924.33  |
| 134 DEAN OF STUDENTS                        | 177750.33  | 0.00       | 177750.33  |
| 146 CODE 06 COSTS                           | 557522.00  | 0.00       | 557522.00  |
| =====                                       |            |            |            |
| Total Cost                                  | 2419385.79 | 164186.81  | 2583572.60 |
| Unit  | 2419385.78 | 164186.811 | 2583572.59 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
| Cost                    | 2419385.79 | 164186.81 | 2583572.60   |
| Unit                    |            |           | 2583572.5967 |

Scenario Master Model  
Period #1 QTR 2 FY96

Jun 03 1997  
6:39 am

Financial Results [\$]  
Box MSSC CODE 06 COSTS, Volume : 1 ACTIVITY

| Category                   | Fixed      | Variable   | Total      |
|----------------------------|------------|------------|------------|
| 101 ELECTRICITY            | 0.00       | 41776.96   | 41776.96   |
| 102 NATURAL GAS            | 0.00       | 6900.21    | 6900.21    |
| 103 MAIN GAS               | 0.00       | 3384.78    | 3384.78    |
| 104 CUSTODIAL NPS          | 0.00       | 38496.71   | 38496.71   |
| 105 GROUNDS MAINT NPS      | 0.00       | 6298.50    | 6298.50    |
| 106 CUSTODIAL LA MESA      | 0.00       | 292.99     | 292.99     |
| 107 GROUNDS MAINT LA MESA  | 0.00       | 15073.30   | 15073.30   |
| 108 WATER                  | 0.00       | 8190.69    | 8190.69    |
| 109 SEWAGE                 | 0.00       | 6323.91    | 6323.91    |
| 110 REFUSE                 | 0.00       | 12988.17   | 12988.17   |
| 111 PHONES                 | 0.00       | 22392.81   | 22392.81   |
| 120 PUBLIC WORKS           | 199338.90  | 0.00       | 199338.90  |
| 121 ENVIRONMENTAL          | 10990.02   | 0.00       | 10990.02   |
| 122 NAVAL SUPPORT ACTIVITY | 300661.71  | 0.00       | 300661.71  |
| 123 COMPTROLLER            | 51931.37   | 0.00       | 51931.37   |
| 124 TIMEKEEPING            | 10209.46   | 0.00       | 10209.46   |
| 125 HRSC                   | 36503.29   | 0.00       | 36503.29   |
| 126 MWR                    | 64005.11   | 0.00       | 64005.11   |
| 127 POLICE DEPT            | 59024.28   | 0.00       | 59024.28   |
| 128 FIRE DEPT              | 23005.97   | 0.00       | 23005.97   |
| 129 COMPUTER INFO SVCS     | 311730.10  | 0.00       | 311730.10  |
| 130 SUPPLY DEPT            | 116878.43  | 0.00       | 116878.43  |
| 131 LIBRARY                | 213859.62  | 0.00       | 213859.62  |
| 132 SUPERINTENDENT         | 71594.32   | 0.00       | 71594.32   |
| 133 PROVOST                | 147848.29  | 0.00       | 147848.29  |
| 134 DEAN OF STUDENTS       | 172989.00  | 0.00       | 172989.00  |
| 146 CODE 06 COSTS          | 557082.00  | 0.00       | 557082.00  |
| =====                      |            |            |            |
| Total Cost                 | 2347651.88 | 162119.02  | 2509770.90 |
| Unit                       | 2347651.87 | 162119.023 | 2509770.90 |
| =====                      |            |            |            |

| +--- Box Summary ---+ |            |           |              |
|-----------------------|------------|-----------|--------------|
|                       | Fixed      | Variable  | Total        |
| Cost                  | 2347651.88 | 162119.02 | 2509770.90   |
| Unit                  |            |           | 2509770.9007 |

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box MSSC CODE 06 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 33444.04   | 33444.04   |
| 102 NATURAL GAS                             | 0.00       | 210.95     | 210.95     |
| 103 MAIN GAS                                | 0.00       | 3363.46    | 3363.46    |
| 104 CUSTODIAL NPS                           | 0.00       | 38254.32   | 38254.32   |
| 105 GROUNDS MAINT NPS                       | 0.00       | 6258.84    | 6258.84    |
| 106 CUSTODIAL LA MESA                       | 0.00       | 292.99     | 292.99     |
| 107 GROUNDS MAINT LA MESA                   | 0.00       | 15073.30   | 15073.30   |
| 108 WATER                                   | 0.00       | 14045.98   | 14045.98   |
| 109 SEWAGE                                  | 0.00       | 5416.05    | 5416.05    |
| 110 REFUSE                                  | 0.00       | 6651.37    | 6651.37    |
| 111 PHONES                                  | 0.00       | 89478.90   | 89478.90   |
| 120 PUBLIC WORKS                            | 200966.90  | 0.00       | 200966.90  |
| 121 ENVIRONMENTAL                           | 2592.31    | 0.00       | 2592.31    |
| 122 NAVAL SUPPORT ACTIVITY                  | 261669.49  | 0.00       | 261669.49  |
| 123 COMPTROLLER                             | 50594.87   | 0.00       | 50594.87   |
| 124 TIMEKEEPING                             | 9936.33    | 0.00       | 9936.33    |
| 125 HRSC                                    | 33603.01   | 0.00       | 33603.01   |
| 126 MWR                                     | 66621.77   | 0.00       | 66621.77   |
| 127 POLICE DEPT                             | 58113.88   | 0.00       | 58113.88   |
| 128 FIRE DEPT                               | 22764.68   | 0.00       | 22764.68   |
| 129 COMPUTER INFO SVCS                      | 219292.19  | 0.00       | 219292.19  |
| 130 SUPPLY DEPT                             | 115717.34  | 0.00       | 115717.34  |
| 131 LIBRARY                                 | 107593.20  | 0.00       | 107593.20  |
| 132 SUPERINTENDENT                          | 79504.75   | 0.00       | 79504.75   |
| 133 PROVOST                                 | 141130.83  | 0.00       | 141130.83  |
| 134 DEAN OF STUDENTS                        | 182255.96  | 0.00       | 182255.96  |
| 146 CODE 06 COSTS                           | 562172.00  | 0.00       | 562172.00  |
| =====                                       |            |            |            |
| Total Cost                                  | 2114529.51 | 212490.20  | 2327019.72 |
| Unit  | 2114529.51 | 212490.204 | 2327019.71 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
| Cost                    | 2114529.51 | 212490.20 | 2327019.72   |
| Unit                    |            |           | 2327019.7181 |

Scenario Master Model  
 Period #1 QTR 4 FY96

Jun 03 1997  
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| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box MSSC CODE 06 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 36069.76   | 36069.76   |
| 102 NATURAL GAS                             | 0.00       | 217.44     | 217.44     |
| 103 MAIN GAS                                | 0.00       | 3466.98    | 3466.98    |
| 104 CUSTODIAL NPS                           | 0.00       | 39431.60   | 39431.60   |
| 105 GROUNDS MAINT NPS                       | 0.00       | 6451.46    | 6451.46    |
| 106 CUSTODIAL LA MESA                       | 0.00       | 292.99     | 292.99     |
| 107 GROUNDS MAINT LA MESA                   | 0.00       | 15073.30   | 15073.30   |
| 108 WATER                                   | 0.00       | 1887.73    | 1887.73    |
| 109 SEWAGE                                  | 0.00       | 3624.66    | 3624.66    |
| 110 REFUSE                                  | 0.00       | 9365.90    | 9365.90    |
| 111 PHONES                                  | 0.00       | 45035.04   | 45035.04   |
| 120 PUBLIC WORKS                            | 365704.97  | 0.00       | 365704.97  |
| 121 ENVIRONMENTAL                           | 8003.24    | 0.00       | 8003.24    |
| 122 NAVAL SUPPORT ACTIVITY                  | 266470.69  | 0.00       | 266470.69  |
| 123 COMPTROLLER                             | 51321.12   | 0.00       | 51321.12   |
| 124 TIMEKEEPING                             | 10139.35   | 0.00       | 10139.35   |
| 125 HRSC                                    | 36827.18   | 0.00       | 36827.18   |
| 126 MWR                                     | 77954.75   | 0.00       | 77954.75   |
| 127 POLICE DEPT                             | 59447.24   | 0.00       | 59447.24   |
| 128 FIRE DEPT                               | 23847.39   | 0.00       | 23847.39   |
| 129 COMPUTER INFO SVCS                      | 343968.57  | 0.00       | 343968.57  |
| 130 SUPPLY DEPT                             | 131406.38  | 0.00       | 131406.38  |
| 131 LIBRARY                                 | 122617.09  | 0.00       | 122617.09  |
| 132 SUPERINTENDENT                          | 78932.06   | 0.00       | 78932.06   |
| 133 PROVOST                                 | 133494.09  | 0.00       | 133494.09  |
| 134 DEAN OF STUDENTS                        | 267075.94  | 0.00       | 267075.94  |
| 146 CODE 06 COSTS                           | 627489.00  | 0.00       | 627489.00  |
|   | =====      | =====      | =====      |
| Total Cost                                  | 2604699.07 | 160916.86  | 2765615.93 |
| Unit  | 2604699.06 | 160916.861 | 2765615.93 |
|   | =====      | =====      | =====      |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
| Cost                    | 2604699.07 | 160916.86 | 2765615.93   |
| Unit                    |            |           | 2765615.9310 |



**APPENDIX Q. ENGINEERING AND COMPUTATIONAL SCIENCES FY 96  
QUARTERLY FINANCIAL RESULTS**

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box ECSC CODE 07 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 124057.08  | 124057.08  |
| 102 NATURAL GAS                             | 0.00       | 20490.25   | 20490.25   |
| 103 MAIN GAS                                | 0.00       | 10051.13   | 10051.13   |
| 104 CUSTODIAL NPS                           | 0.00       | 114316.35  | 114316.35  |
| 105 GROUNDS MAINT NPS                       | 0.00       | 18703.46   | 18703.46   |
| 106 CUSTODIAL LA MESA                       | 0.00       | 181.55     | 181.55     |
| 107 GROUNDS MAINT LA MESA                   | 0.00       | 9340.13    | 9340.13    |
| 108 WATER                                   | 0.00       | 6988.62    | 6988.62    |
| 109 SEWAGE                                  | 0.00       | 5395.81    | 5395.81    |
| 110 REFUSE                                  | 0.00       | 11082.02   | 11082.02   |
| 111 PHONES                                  | 0.00       | 43762.80   | 43762.80   |
| 120 PUBLIC WORKS                            | 601270.72  | 0.00       | 601270.72  |
| 121 ENVIRONMENTAL                           | 32315.76   | 0.00       | 32315.76   |
| 122 NAVAL SUPPORT ACTIVITY                  | 245052.73  | 0.00       | 245052.73  |
| 123 COMPTROLLER                             | 65834.54   | 0.00       | 65834.54   |
| 124 TIMEKEEPING                             | 14955.94   | 0.00       | 14955.94   |
| 125 HRSC                                    | 53255.36   | 0.00       | 53255.36   |
| 126 MWR                                     | 51297.77   | 0.00       | 51297.77   |
| 127 POLICE DEPT                             | 41692.36   | 0.00       | 41692.36   |
| 128 FIRE DEPT                               | 89790.08   | 0.00       | 89790.08   |
| 129 COMPUTER INFO SVCS                      | 282211.46  | 0.00       | 282211.46  |
| 130 SUPPLY DEPT                             | 180849.98  | 0.00       | 180849.98  |
| 131 LIBRARY                                 | 152353.88  | 0.00       | 152353.88  |
| 132 SUPERINTENDENT                          | 65144.50   | 0.00       | 65144.50   |
| 133 PROVOST                                 | 141083.54  | 0.00       | 141083.54  |
| 134 DEAN OF STUDENTS                        | 109183.25  | 0.00       | 109183.25  |
| 147 CODE 07 COSTS                           | 1580731.00 | 0.00       | 1580731.00 |
| =====                                       |            |            |            |
| Total Cost                                  | 3707022.86 | 364369.18  | 4071392.04 |
| Unit  | 3707022.85 | 364369.184 | 4071392.04 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
| Cost                    | 3707022.86 | 364369.18 | 4071392.04   |
| Unit                    |            |           | 4071392.0426 |

+-----+



Financial Results [\$]

| Category                   | Box ECSC CODE 07 COSTS, Volume : 1 | ACTIVITY | Fixed      | Variable  | Total      |
|----------------------------|------------------------------------|----------|------------|-----------|------------|
| 101 ELECTRICITY            |                                    |          | 0.00       | 124057.08 | 124057.08  |
| 102 NATURAL GAS            |                                    |          | 0.00       | 20490.25  | 20490.25   |
| 103 MAIN GAS               |                                    |          | 0.00       | 10051.13  | 10051.13   |
| 104 CUSTODIAL NPS          |                                    |          | 0.00       | 114316.35 | 114316.35  |
| 105 GROUNDS MAINT NPS      |                                    |          | 0.00       | 18703.46  | 18703.46   |
| 106 CUSTODIAL LA MESA      |                                    |          | 0.00       | 181.55    | 181.55     |
| 107 GROUNDS MAINT LA MESA  |                                    |          | 0.00       | 9340.13   | 9340.13    |
| 108 WATER                  |                                    |          | 0.00       | 6988.62   | 6988.62    |
| 109 SEWAGE                 |                                    |          | 0.00       | 5395.81   | 5395.81    |
| 110 REFUSE                 |                                    |          | 0.00       | 11082.02  | 11082.02   |
| 111 PHONES                 |                                    |          | 0.00       | 43762.80  | 43762.80   |
| 120 PUBLIC WORKS           | 595954.45                          |          | 0.00       |           | 595954.45  |
| 121 ENVIRONMENTAL          | 32634.96                           |          | 0.00       |           | 32634.96   |
| 122 NAVAL SUPPORT ACTIVITY | 247244.74                          |          | 0.00       |           | 247244.74  |
| 123 COMPTROLLER            | 67159.85                           |          | 0.00       |           | 67159.85   |
| 124 TIMEKEEPING            | 15256.93                           |          | 0.00       |           | 15256.93   |
| 125 HRSC                   | 54354.04                           |          | 0.00       |           | 54354.04   |
| 126 MWR                    | 51891.87                           |          | 0.00       |           | 51891.87   |
| 127 POLICE DEPT            | 42736.90                           |          | 0.00       |           | 42736.90   |
| 128 FIRE DEPT              | 92095.23                           |          | 0.00       |           | 92095.23   |
| 129 COMPUTER INFO SVCS     | 252342.14                          |          | 0.00       |           | 252342.14  |
| 130 SUPPLY DEPT            | 184307.67                          |          | 0.00       |           | 184307.67  |
| 131 LIBRARY                | 138640.03                          |          | 0.00       |           | 138640.03  |
| 132 SUPERINTENDENT         | 65598.29                           |          | 0.00       |           | 65598.29   |
| 133 PROVOST                | 145297.72                          |          | 0.00       |           | 145297.72  |
| 134 DEAN OF STUDENTS       | 111750.00                          |          | 0.00       |           | 111750.00  |
| 147 CODE 07 COSTS          | 1583081.00                         |          | 0.00       |           | 1583081.00 |
| =====                      |                                    |          |            |           |            |
| Total Cost                 | 3680345.82                         |          | 364369.18  |           | 4044715.00 |
| Unit                       | 3680345.81                         |          | 364369.184 |           | 4044715.00 |
| =====                      |                                    |          |            |           |            |

| +--- Box Summary ---+ |            |           |              |
|-----------------------|------------|-----------|--------------|
|                       | Fixed      | Variable  | Total        |
| Cost                  | 3680345.82 | 364369.18 | 4044715.00   |
| Unit                  |            |           | 4044715.0016 |

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box ECSC CODE 07 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 99832.69   | 99832.69   |
| 102 NATURAL GAS                             | 0.00       | 629.71     | 629.71     |
| 103 MAIN GAS                                | 0.00       | 10040.17   | 10040.17   |
| 104 CUSTODIAL NPS                           | 0.00       | 114191.72  | 114191.72  |
| 105 GROUNDS MAINT NPS                       | 0.00       | 18683.07   | 18683.07   |
| 106 CUSTODIAL LA MESA                       | 0.00       | 181.55     | 181.55     |
| 107 GROUNDS MAINT LA MESA                   | 0.00       | 9340.13    | 9340.13    |
| 108 WATER                                   | 0.00       | 11988.57   | 11988.57   |
| 109 SEWAGE                                  | 0.00       | 4622.72    | 4622.72    |
| 110 REFUSE                                  | 0.00       | 5677.10    | 5677.10    |
| 111 PHONES                                  | 0.00       | 175325.44  | 175325.44  |
| 120 PUBLIC WORKS                            | 603977.89  | 0.00       | 603977.89  |
| 121 ENVIRONMENTAL                           | 7738.21    | 0.00       | 7738.21    |
| 122 NAVAL SUPPORT ACTIVITY                  | 215241.28  | 0.00       | 215241.28  |
| 123 COMPTROLLER                             | 65510.21   | 0.00       | 65510.21   |
| 124 TIMEKEEPING                             | 14879.45   | 0.00       | 14879.45   |
| 125 HRSC                                    | 50136.99   | 0.00       | 50136.99   |
| 126 MWR                                     | 54027.38   | 0.00       | 54027.38   |
| 127 POLICE DEPT                             | 42080.28   | 0.00       | 42080.28   |
| 128 FIRE DEPT                               | 91844.63   | 0.00       | 91844.63   |
| 129 COMPUTER INFO SVCS                      | 177561.08  | 0.00       | 177561.08  |
| 130 SUPPLY DEPT                             | 182906.33  | 0.00       | 182906.33  |
| 131 LIBRARY                                 | 69841.20   | 0.00       | 69841.20   |
| 132 SUPERINTENDENT                          | 73010.46   | 0.00       | 73010.46   |
| 133 PROVOST                                 | 138741.87  | 0.00       | 138741.87  |
| 134 DEAN OF STUDENTS                        | 118466.37  | 0.00       | 118466.37  |
| 147 CODE 07 COSTS                           | 1481623.00 | 0.00       | 1481623.00 |
| =====                                       |            |            |            |
| Total Cost                                  | 3387586.64 | 450512.86  | 3838099.50 |
| Unit  | 3387586.64 | 450512.855 | 3838099.49 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
|                         |            |           |              |
|                         |            |           |              |
| Cost                    | 3387586.64 | 450512.86 | 3838099.50   |
| Unit                    |            |           | 3838099.4966 |
| +-----+                 |            |           |              |

Scenario Master Model  
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Financial Results [\$]

Box ECSC CODE 07 COSTS, Volume : 1 ACTIVITY

| Category                   | Fixed      | Variable   | Total      |
|----------------------------|------------|------------|------------|
| 101 ELECTRICITY            | 0.00       | 104104.42  | 104104.42  |
| 102 NATURAL GAS            | 0.00       | 627.59     | 627.59     |
| 103 MAIN GAS               | 0.00       | 10006.37   | 10006.37   |
| 104 CUSTODIAL NPS          | 0.00       | 113807.36  | 113807.36  |
| 105 GROUNDS MAINT NPS      | 0.00       | 18620.18   | 18620.18   |
| 106 CUSTODIAL LA MESA      | 0.00       | 181.55     | 181.55     |
| 107 GROUNDS MAINT LA MESA  | 0.00       | 9340.13    | 9340.13    |
| 108 WATER                  | 0.00       | 1602.75    | 1602.75    |
| 109 SEWAGE                 | 0.00       | 3077.47    | 3077.47    |
| 110 REFUSE                 | 0.00       | 7952.00    | 7952.00    |
| 111 PHONES                 | 0.00       | 86598.28   | 86598.28   |
| 120 PUBLIC WORKS           | 1062652.71 | 0.00       | 1062652.71 |
| 121 ENVIRONMENTAL          | 23098.92   | 0.00       | 23098.92   |
| 122 NAVAL SUPPORT ACTIVITY | 218147.36  | 0.00       | 218147.36  |
| 123 COMPTROLLER            | 65721.76   | 0.00       | 65721.76   |
| 124 TIMEKEEPING            | 14909.00   | 0.00       | 14909.00   |
| 125 HRSC                   | 53970.57   | 0.00       | 53970.57   |
| 126 MWR                    | 62934.96   | 0.00       | 62934.96   |
| 127 POLICE DEPT            | 42988.56   | 0.00       | 42988.56   |
| 128 FIRE DEPT              | 91852.33   | 0.00       | 91852.33   |
| 129 COMPUTER INFO SVCS     | 277256.18  | 0.00       | 277256.18  |
| 130 SUPPLY DEPT            | 203587.54  | 0.00       | 203587.54  |
| 131 LIBRARY                | 70010.40   | 0.00       | 70010.40   |
| 132 SUPERINTENDENT         | 70522.25   | 0.00       | 70522.25   |
| 133 PROVOST                | 130501.37  | 0.00       | 130501.37  |
| 134 DEAN OF STUDENTS       | 152614.83  | 0.00       | 152614.83  |
| 147 CODE 07 COSTS          | 1624819.00 | 0.00       | 1624819.00 |
| =====                      |            |            |            |
| Total Cost                 | 4165587.74 | 355918.10  | 4521505.84 |
| Unit                       | 4165587.74 | 355918.101 | 4521505.84 |
| =====                      |            |            |            |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
| Cost                    | 4165587.74 | 355918.10 | 4521505.84   |
| Unit                    |            |           | 4521505.8431 |



**APPENDIX R. OPERATIONAL AND APPLIED SCIENCE FY 96 QUARTERLY  
FINANCIAL RESULTS**

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box OASC CODE 08 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 80510.14   | 80510.14   |
| 102 NATURAL GAS                             | 0.00       | 13297.69   | 13297.69   |
| 103 MAIN GAS                                | 0.00       | 6522.95    | 6522.95    |
| 104 CUSTODIAL NPS                           | 0.00       | 74188.64   | 74188.64   |
| 105 GROUNDS MAINT NPS                       | 0.00       | 12138.11   | 12138.11   |
| 106 CUSTODIAL LA MESA                       | 0.00       | 263.47     | 263.47     |
| 107 GROUNDS MAINT LA MESA                   | 0.00       | 13554.58   | 13554.58   |
| 108 WATER                                   | 0.00       | 8315.12    | 8315.12    |
| 109 SEWAGE                                  | 0.00       | 6419.98    | 6419.98    |
| 110 REFUSE                                  | 0.00       | 13185.48   | 13185.48   |
| 111 PHONES                                  | 0.00       | 31255.11   | 31255.11   |
| 120 PUBLIC WORKS                            | 388618.23  | 0.00       | 388618.23  |
| 121 ENVIRONMENTAL                           | 20972.17   | 0.00       | 20972.17   |
| 122 NAVAL SUPPORT ACTIVITY                  | 298239.22  | 0.00       | 298239.22  |
| 123 COMPTROLLER                             | 84530.61   | 0.00       | 84530.61   |
| 124 TIMEKEEPING                             | 13117.64   | 0.00       | 13117.64   |
| 125 HRSC                                    | 47430.85   | 0.00       | 47430.85   |
| 126 MWR                                     | 62976.78   | 0.00       | 62976.78   |
| 127 POLICE DEPT                             | 54614.28   | 0.00       | 54614.28   |
| 128 FIRE DEPT                               | 53154.29   | 0.00       | 53154.29   |
| 129 COMPUTER INFO SVCS                      | 345832.48  | 0.00       | 345832.48  |
| 130 SUPPLY DEPT                             | 155135.51  | 0.00       | 155135.51  |
| 131 LIBRARY                                 | 208271.00  | 0.00       | 208271.00  |
| 132 SUPERINTENDENT                          | 69186.11   | 0.00       | 69186.11   |
| 133 PROVOST                                 | 142758.88  | 0.00       | 142758.88  |
| 134 DEAN OF STUDENTS                        | 149799.42  | 0.00       | 149799.42  |
| 148 CODE 08 COSTS                           | 1262346.00 | 0.00       | 1262346.00 |
| =====                                       |            |            |            |
| Total Cost                                  | 3356983.47 | 259651.26  | 3616634.73 |
| Unit  | 3356983.47 | 259651.261 | 3616634.73 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
| Cost                    | 3356983.47 | 259651.26 | 3616634.73   |
| Unit                    |            |           | 3616634.7332 |
| +-----+                 |            |           |              |

Scenario Master Model  
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Financial Results [\$]

Box OASC CODE 08 COSTS, Volume : 1 ACTIVITY

| Category                   | Fixed      | Variable   | Total      |
|----------------------------|------------|------------|------------|
| 101 ELECTRICITY            | 0.00       | 81280.46   | 81280.46   |
| 102 NATURAL GAS            | 0.00       | 13424.92   | 13424.92   |
| 103 MAIN GAS               | 0.00       | 6585.36    | 6585.36    |
| 104 CUSTODIAL NPS          | 0.00       | 74898.47   | 74898.47   |
| 105 GROUNDS MAINT NPS      | 0.00       | 12254.25   | 12254.25   |
| 106 CUSTODIAL LA MESA      | 0.00       | 263.47     | 263.47     |
| 107 GROUNDS MAINT LA MESA  | 0.00       | 13554.58   | 13554.58   |
| 108 WATER                  | 0.00       | 8333.95    | 8333.95    |
| 109 SEWAGE                 | 0.00       | 6434.52    | 6434.52    |
| 110 REFUSE                 | 0.00       | 13215.34   | 13215.34   |
| 111 PHONES                 | 0.00       | 31473.72   | 31473.72   |
| 120 PUBLIC WORKS           | 388862.25  | 0.00       | 388862.25  |
| 121 ENVIRONMENTAL          | 21381.97   | 0.00       | 21381.97   |
| 122 NAVAL SUPPORT ACTIVITY | 301526.16  | 0.00       | 301526.16  |
| 123 COMPTROLLER            | 86508.63   | 0.00       | 86508.63   |
| 124 TIMEKEEPING            | 13474.10   | 0.00       | 13474.10   |
| 125 HRSC                   | 48734.28   | 0.00       | 48734.28   |
| 126 MWR                    | 63829.58   | 0.00       | 63829.58   |
| 127 POLICE DEPT            | 56015.16   | 0.00       | 56015.16   |
| 128 FIRE DEPT              | 55120.52   | 0.00       | 55120.52   |
| 129 COMPUTER INFO SVCS     | 309834.65  | 0.00       | 309834.65  |
| 130 SUPPLY DEPT            | 159274.93  | 0.00       | 159274.93  |
| 131 LIBRARY                | 200585.59  | 0.00       | 200585.59  |
| 132 SUPERINTENDENT         | 70543.63   | 0.00       | 70543.63   |
| 133 PROVOST                | 147398.19  | 0.00       | 147398.19  |
| 134 DEAN OF STUDENTS       | 162261.00  | 0.00       | 162261.00  |
| 148 CODE 08 COSTS          | 1269514.00 | 0.00       | 1269514.00 |
| =====                      |            |            |            |
| Total Cost                 | 3354864.67 | 261719.02  | 3616583.69 |
| Unit                       | 3354864.67 | 261719.017 | 3616583.68 |
| =====                      |            |            |            |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
| Cost                    | 3354864.67 | 261719.02 | 3616583.69   |
| Unit                    |            |           | 3616583.6876 |

+-----+



|                                    |  | Financial Results [\$] |            |            |
|------------------------------------|--|------------------------|------------|------------|
| Box OASC CODE 08 COSTS, Volume : 1 |  | ACTIVITY               |            |            |
| Category                           |  | Fixed                  | Variable   | Total      |
| 101 ELECTRICITY                    |  | 0.00                   | 65558.85   | 65558.85   |
| 102 NATURAL GAS                    |  | 0.00                   | 413.52     | 413.52     |
| 103 MAIN GAS                       |  | 0.00                   | 6593.25    | 6593.25    |
| 104 CUSTODIAL NPS                  |  | 0.00                   | 74988.24   | 74988.24   |
| 105 GROUNDS MAINT NPS              |  | 0.00                   | 12268.93   | 12268.93   |
| 106 CUSTODIAL LA MESA              |  | 0.00                   | 263.47     | 263.47     |
| 107 GROUNDS MAINT LA MESA          |  | 0.00                   | 13554.58   | 13554.58   |
| 108 WATER                          |  | 0.00                   | 14303.91   | 14303.91   |
| 109 SEWAGE                         |  | 0.00                   | 5515.50    | 5515.50    |
| 110 REFUSE                         |  | 0.00                   | 6773.51    | 6773.51    |
| 111 PHONES                         |  | 0.00                   | 126064.13  | 126064.13  |
| 120 PUBLIC WORKS                   |  | 394995.49              | 0.00       | 394995.49  |
| 121 ENVIRONMENTAL                  |  | 5081.58                | 0.00       | 5081.58    |
| 122 NAVAL SUPPORT ACTIVITY         |  | 262616.84              | 0.00       | 262616.84  |
| 123 COMPTROLLER                    |  | 84390.77               | 0.00       | 84390.77   |
| 124 TIMEKEEPING                    |  | 13160.58               | 0.00       | 13160.58   |
| 125 HRSC                           |  | 45019.03               | 0.00       | 45019.03   |
| 126 MWR                            |  | 66485.67               | 0.00       | 66485.67   |
| 127 POLICE DEPT                    |  | 55162.24               | 0.00       | 55162.24   |
| 128 FIRE DEPT                      |  | 55111.96               | 0.00       | 55111.96   |
| 129 COMPUTER INFO SVCS             |  | 218112.73              | 0.00       | 218112.73  |
| 130 SUPPLY DEPT                    |  | 158312.43              | 0.00       | 158312.43  |
| 131 LIBRARY                        |  | 105705.60              | 0.00       | 105705.60  |
| 132 SUPERINTENDENT                 |  | 78412.26               | 0.00       | 78412.26   |
| 133 PROVOST                        |  | 141011.39              | 0.00       | 141011.39  |
| 134 DEAN OF STUDENTS               |  | 171224.68              | 0.00       | 171224.68  |
| =====                              |  |                        |            |            |
| Total Cost                         |  | 1854803.25             | 326297.88  | 2181101.13 |
| Unit                               |  | 1854803.25             | 326297.882 | 2181101.13 |
| =====                              |  |                        |            |            |

| +--- Box Summary -----+ |            |           |              |
|-------------------------|------------|-----------|--------------|
|                         | Fixed      | Variable  | Total        |
| Cost                    | 1854803.25 | 326297.88 | 2181101.13   |
| Unit                    |            |           | 2181101.1336 |



Scenario Master Model  
Period #1 QTR 4 FY96

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Financial Results [\$]

Box OASC CODE 08 COSTS, Volume : 1 ACTIVITY

| Category                   | Fixed      | Variable   | Total      |
|----------------------------|------------|------------|------------|
| 101 ELECTRICITY            | 0.00       | 68123.23   | 68123.23   |
| 102 NATURAL GAS            | 0.00       | 410.68     | 410.68     |
| 103 MAIN GAS               | 0.00       | 6547.91    | 6547.91    |
| 104 CUSTODIAL NPS          | 0.00       | 74472.57   | 74472.57   |
| 105 GROUNDS MAINT NPS      | 0.00       | 12184.56   | 12184.56   |
| 106 CUSTODIAL LA MESA      | 0.00       | 263.47     | 263.47     |
| 107 GROUNDS MAINT LA MESA  | 0.00       | 13554.58   | 13554.58   |
| 108 WATER                  | 0.00       | 1912.37    | 1912.37    |
| 109 SEWAGE                 | 0.00       | 3671.97    | 3671.97    |
| 110 REFUSE                 | 0.00       | 9488.16    | 9488.16    |
| 111 PHONES                 | 0.00       | 62240.52   | 62240.52   |
| 120 PUBLIC WORKS           | 692513.51  | 0.00       | 692513.51  |
| 121 ENVIRONMENTAL          | 15115.33   | 0.00       | 15115.33   |
| 122 NAVAL SUPPORT ACTIVITY | 266187.91  | 0.00       | 266187.91  |
| 123 COMPTROLLER            | 84739.77   | 0.00       | 84739.77   |
| 124 TIMEKEEPING            | 13169.66   | 0.00       | 13169.66   |
| 125 HRSC                   | 48403.65   | 0.00       | 48403.65   |
| 126 MWR                    | 77454.64   | 0.00       | 77454.64   |
| 127 POLICE DEPT            | 56355.99   | 0.00       | 56355.99   |
| 128 FIRE DEPT              | 54872.20   | 0.00       | 54872.20   |
| 129 COMPUTER INFO SVCS     | 340608.30  | 0.00       | 340608.30  |
| 130 SUPPLY DEPT            | 175959.01  | 0.00       | 175959.01  |
| 131 LIBRARY                | 104026.76  | 0.00       | 104026.76  |
| 132 SUPERINTENDENT         | 75985.25   | 0.00       | 75985.25   |
| 133 PROVOST                | 132436.51  | 0.00       | 132436.51  |
| 134 DEAN OF STUDENTS       | 226982.23  | 0.00       | 226982.23  |
| 148 CODE 08 COSTS          | 1273830.00 | 0.00       | 1273830.00 |
| =====                      |            |            |            |
| Total Cost                 | 3638640.73 | 252870.00  | 3891510.73 |
| Unit                       | 3638640.72 | 252870.001 | 3891510.72 |
| =====                      |            |            |            |

```

+--- Box Summary -----+
|           Fixed      Variable      Total      |
|-----|-----|-----|
| Cost           3638640.73      252870.00      3891510.73 |
| Unit                                     3891510.7265 |
+-----+-----+-----+

```



**APPENDIX S. RESEARCH DEPARTMENT FY 96 QUARTERLY FINANCIAL  
RESULTS**

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box RESC CODE 09 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 4337.20    | 4337.20    |
| 102 NATURAL GAS                             | 0.00       | 716.37     | 716.37     |
| 103 MAIN GAS                                | 0.00       | 351.40     | 351.40     |
| 104 CUSTODIAL NPS                           | 0.00       | 3996.65    | 3996.65    |
| 105 GROUNDS MAINT NPS                       | 0.00       | 653.90     | 653.90     |
| 108 WATER                                   | 0.00       | 175.19     | 175.19     |
| 109 SEWAGE                                  | 0.00       | 135.26     | 135.26     |
| 110 REFUSE                                  | 0.00       | 277.80     | 277.80     |
| 111 PHONES                                  | 0.00       | 2454.57    | 2454.57    |
| 120 PUBLIC WORKS                            | 21083.80   | 0.00       | 21083.80   |
| 121 ENVIRONMENTAL                           | 1129.80    | 0.00       | 1129.80    |
| 122 NAVAL SUPPORT ACTIVITY                  | 6874.24    | 0.00       | 6874.24    |
| 123 COMPTROLLER                             | 9198.32    | 0.00       | 9198.32    |
| 124 TIMEKEEPING                             | 972.95     | 0.00       | 972.95     |
| 125 HRSC                                    | 3641.79    | 0.00       | 3641.79    |
| 126 MWR                                     | 1314.33    | 0.00       | 1314.33    |
| 127 POLICE DEPT                             | 463.69     | 0.00       | 463.69     |
| 128 FIRE DEPT                               | 3164.20    | 0.00       | 3164.20    |
| 129 COMPUTER INFO SVCS                      | 7290.00    | 0.00       | 7290.00    |
| 130 SUPPLY DEPT                             | 12952.62   | 0.00       | 12952.62   |
| 132 SUPERINTENDENT                          | 44030.00   | 0.00       | 44030.00   |
| 133 PROVOST                                 | 24280.20   | 0.00       | 24280.20   |
| 149 CODE 09 COSTS                           | 151073.00  | 0.00       | 151073.00  |
| =====                                       |            |            |            |
| Total Cost                                  | 287468.95  | 13098.33   | 300567.28  |
| Unit  | 287468.954 | 13098.3306 | 300567.285 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |           |          |             |
|-------------------------|-----------|----------|-------------|
|                         | Fixed     | Variable | Total       |
| Cost                    | 287468.95 | 13098.33 | 300567.28   |
| Unit                    |           |          | 300567.2850 |
| +-----+                 |           |          |             |

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box RESC CODE 09 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 4337.20    | 4337.20    |
| 102 NATURAL GAS                             | 0.00       | 716.37     | 716.37     |
| 103 MAIN GAS                                | 0.00       | 351.40     | 351.40     |
| 104 CUSTODIAL NPS                           | 0.00       | 3996.65    | 3996.65    |
| 105 GROUNDS MAINT NPS                       | 0.00       | 653.90     | 653.90     |
| 108 WATER                                   | 0.00       | 175.19     | 175.19     |
| 109 SEWAGE                                  | 0.00       | 135.26     | 135.26     |
| 110 REFUSE                                  | 0.00       | 277.80     | 277.80     |
| 111 PHONES                                  | 0.00       | 2454.57    | 2454.57    |
| 120 PUBLIC WORKS                            | 20897.39   | 0.00       | 20897.39   |
| 121 ENVIRONMENTAL                           | 1140.96    | 0.00       | 1140.96    |
| 122 NAVAL SUPPORT ACTIVITY                  | 6935.73    | 0.00       | 6935.73    |
| 123 COMPTROLLER                             | 9383.49    | 0.00       | 9383.49    |
| 124 TIMEKEEPING                             | 992.53     | 0.00       | 992.53     |
| 125 HRSC                                    | 3716.93    | 0.00       | 3716.93    |
| 126 MWR                                     | 1329.55    | 0.00       | 1329.55    |
| 127 POLICE DEPT                             | 475.31     | 0.00       | 475.31     |
| 128 FIRE DEPT                               | 3245.44    | 0.00       | 3245.44    |
| 129 COMPUTER INFO SVCS                      | 6518.42    | 0.00       | 6518.42    |
| 130 SUPPLY DEPT                             | 13200.27   | 0.00       | 13200.27   |
| 132 SUPERINTENDENT                          | 44336.71   | 0.00       | 44336.71   |
| 133 PROVOST                                 | 25005.45   | 0.00       | 25005.45   |
| 149 CODE 09 COSTS                           | 131495.00  | 0.00       | 131495.00  |
| =====                                       |            |            |            |
| Total Cost                                  | 268673.17  | 13098.33   | 281771.50  |
| Unit  | 268673.169 | 13098.3306 | 281771.500 |
| =====                                       |            |            |            |

| +---. Box Summary -----+ |           |          |             |
|--------------------------|-----------|----------|-------------|
|                          | Fixed     | Variable | Total       |
| Cost                     | 268673.17 | 13098.33 | 281771.50   |
| Unit                     |           |          | 281771.5004 |
| +-----+                  |           |          |             |

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box RESC CODE 09 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 3494.09    | 3494.09    |
| 102 NATURAL GAS                             | 0.00       | 22.04      | 22.04      |
| 103 MAIN GAS                                | 0.00       | 351.40     | 351.40     |
| 104 CUSTODIAL NPS                           | 0.00       | 3996.65    | 3996.65    |
| 105 GROUNDS MAINT NPS                       | 0.00       | 653.90     | 653.90     |
| 108 WATER                                   | 0.00       | 300.66     | 300.66     |
| 109 SEWAGE                                  | 0.00       | 115.93     | 115.93     |
| 110 REFUSE                                  | 0.00       | 142.38     | 142.38     |
| 111 PHONES                                  | 0.00       | 9841.49    | 9841.49    |
| 120 PUBLIC WORKS                            | 21201.72   | 0.00       | 21201.72   |
| 121 ENVIRONMENTAL                           | 270.83     | 0.00       | 270.83     |
| 122 NAVAL SUPPORT ACTIVITY                  | 6040.53    | 0.00       | 6040.53    |
| 123 COMPTROLLER                             | 9158.93    | 0.00       | 9158.93    |
| 124 TIMEKEEPING                             | 968.98     | 0.00       | 968.98     |
| 125 HRSC                                    | 3432.08    | 0.00       | 3432.08    |
| 126 MWR                                     | 1384.82    | 0.00       | 1384.82    |
| 127 POLICE DEPT                             | 468.07     | 0.00       | 468.07     |
| 128 FIRE DEPT                               | 3240.33    | 0.00       | 3240.33    |
| 129 COMPUTER INFO SVCS                      | 4588.56    | 0.00       | 4588.56    |
| 130 SUPPLY DEPT                             | 13114.25   | 0.00       | 13114.25   |
| 132 SUPERINTENDENT                          | 49446.72   | 0.00       | 49446.72   |
| 133 PROVOST                                 | 23889.54   | 0.00       | 23889.54   |
| 149 CODE 09 COSTS                           | 106983.00  | 0.00       | 106983.00  |
| =====                                       |            |            |            |
| Total Cost                                  | 244188.36  | 18918.54   | 263106.90  |
| Unit  | 244188.358 | 18918.5390 | 263106.897 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |           |          |             |
|-------------------------|-----------|----------|-------------|
|                         | Fixed     | Variable | Total       |
| Cost                    | 244188.36 | 18918.54 | 263106.90   |
| Unit                    |           |          | 263106.8978 |
| +-----+                 |           |          |             |

Financial Results [\$]

Box RESC CODE 09 COSTS, Volume : 1 ACTIVITY

| Category                   | Fixed      | Variable   | Total      |
|----------------------------|------------|------------|------------|
| 101 ELECTRICITY            | 0.00       | 3655.91    | 3655.91    |
| 102 NATURAL GAS            | 0.00       | 22.04      | 22.04      |
| 103 MAIN GAS               | 0.00       | 351.40     | 351.40     |
| 104 CUSTODIAL NPS          | 0.00       | 3996.65    | 3996.65    |
| 105 GROUNDS MAINT NPS      | 0.00       | 653.90     | 653.90     |
| 108 WATER                  | 0.00       | 40.25      | 40.25      |
| 109 SEWAGE                 | 0.00       | 77.29      | 77.29      |
| 110 REFUSE                 | 0.00       | 199.72     | 199.72     |
| 111 PHONES                 | 0.00       | 4874.32    | 4874.32    |
| 120 PUBLIC WORKS           | 37428.07   | 0.00       | 37428.07   |
| 121 ENVIRONMENTAL          | 811.18     | 0.00       | 811.18     |
| 122 NAVAL SUPPORT ACTIVITY | 6130.43    | 0.00       | 6130.43    |
| 123 COMPTROLLER            | 9209.27    | 0.00       | 9209.27    |
| 124 TIMEKEEPING            | 974.11     | 0.00       | 974.11     |
| 125 HRSC                   | 3706.54    | 0.00       | 3706.54    |
| 126 MWR                    | 1615.23    | 0.00       | 1615.23    |
| 127 POLICE DEPT            | 478.37     | 0.00       | 478.37     |
| 128 FIRE DEPT              | 3252.11    | 0.00       | 3252.11    |
| 129 COMPUTER INFO SVCS     | 7174.26    | 0.00       | 7174.26    |
| 130 SUPPLY DEPT            | 14647.74   | 0.00       | 14647.74   |
| 132 SUPERINTENDENT         | 48115.09   | 0.00       | 48115.09   |
| 133 PROVOST                | 22501.63   | 0.00       | 22501.63   |
| 149 CODE 09 COSTS          | 175835.00  | 0.00       | 175835.00  |
| =====                      |            |            |            |
| Total Cost                 | 331879.04  | 13871.49   | 345750.53  |
| Unit                       | 331879.038 | 13871.4868 | 345750.525 |
| =====                      |            |            |            |

|                         |           |          |             |
|-------------------------|-----------|----------|-------------|
| +--- Box Summary -----+ |           |          |             |
|                         | Fixed     | Variable | Total       |
|                         |           |          |             |
| Cost                    | 331879.04 | 13871.49 | 345750.53   |
| Unit                    |           |          | 345750.5254 |
| +-----+                 |           |          |             |





**APPENDIX T. SCHOOL OF AVIATION SAFETY FY 96 QUARTERLY  
FINANCIAL RESULTS**

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box SASC CODE 10 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 5618.78    | 5618.78    |
| 102 NATURAL GAS                             | 0.00       | 928.04     | 928.04     |
| 103 MAIN GAS                                | 0.00       | 455.23     | 455.23     |
| 104 CUSTODIAL NPS                           | 0.00       | 5177.60    | 5177.60    |
| 105 GROUNDS MAINT NPS                       | 0.00       | 847.11     | 847.11     |
| 108 WATER                                   | 0.00       | 1914.53    | 1914.53    |
| 109 SEWAGE                                  | 0.00       | 1478.18    | 1478.18    |
| 110 REFUSE                                  | 0.00       | 3035.91    | 3035.91    |
| 111 PHONES                                  | 0.00       | 1835.97    | 1835.97    |
| 120 PUBLIC WORKS                            | 27598.41   | 0.00       | 27598.41   |
| 121 ENVIRONMENTAL                           | 1463.64    | 0.00       | 1463.64    |
| 122 NAVAL SUPPORT ACTIVITY                  | 70062.17   | 0.00       | 70062.17   |
| 123 COMPTROLLER                             | 5914.20    | 0.00       | 5914.20    |
| 124 TIMEKEEPING                             | 543.83     | 0.00       | 543.83     |
| 125 HRSC                                    | 2035.43    | 0.00       | 2035.43    |
| 126 MWR                                     | 15006.27   | 0.00       | 15006.27   |
| 127 POLICE DEPT                             | 3474.98    | 0.00       | 3474.98    |
| 128 FIRE DEPT                               | 2263.89    | 0.00       | 2263.89    |
| 129 COMPUTER INFO SVCS                      | 82075.84   | 0.00       | 82075.84   |
| 130 SUPPLY DEPT                             | 3721.83    | 0.00       | 3721.83    |
| 132 SUPERINTENDENT                          | 41813.87   | 0.00       | 41813.87   |
| 150 CODE 10 COSTS                           | 56338.00   | 0.00       | 56338.00   |
| =====                                       |            |            |            |
| Total Cost                                  | 312312.36  | 21291.36   | 333603.71  |
| Unit  | 312312.356 | 21291.3563 | 333603.713 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |           |          |             |
|-------------------------|-----------|----------|-------------|
|                         | Fixed     | Variable | Total       |
| Cost                    | 312312.36 | 21291.36 | 333603.71   |
| Unit                    |           |          | 333603.7130 |
| +-----+                 |           |          |             |

Scenario Master Model  
 Period #1 QTR 2 FY96

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| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box SASC CODE 10 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 5618.78    | 5618.78    |
| 102 NATURAL GAS                             | 0.00       | 928.04     | 928.04     |
| 103 MAIN GAS                                | 0.00       | 455.23     | 455.23     |
| 104 CUSTODIAL NPS                           | 0.00       | 5177.60    | 5177.60    |
| 105 GROUNDS MAINT NPS                       | 0.00       | 847.11     | 847.11     |
| 108 WATER                                   | 0.00       | 1914.53    | 1914.53    |
| 109 SEWAGE                                  | 0.00       | 1478.18    | 1478.18    |
| 110 REFUSE                                  | 0.00       | 3035.91    | 3035.91    |
| 111 PHONES                                  | 0.00       | 1835.97    | 1835.97    |
| 120 PUBLIC WORKS                            | 27354.39   | 0.00       | 27354.39   |
| 121 ENVIRONMENTAL                           | 1478.10    | 0.00       | 1478.10    |
| 122 NAVAL SUPPORT ACTIVITY                  | 70688.88   | 0.00       | 70688.88   |
| 123 COMPTROLLER                             | 6033.26    | 0.00       | 6033.26    |
| 124 TIMEKEEPING                             | 554.77     | 0.00       | 554.77     |
| 125 HRSC                                    | 2077.42    | 0.00       | 2077.42    |
| 126 MWR                                     | 15180.07   | 0.00       | 15180.07   |
| 127 POLICE DEPT                             | 3562.04    | 0.00       | 3562.04    |
| 128 FIRE DEPT                               | 2322.01    | 0.00       | 2322.01    |
| 129 COMPUTER INFO SVCS                      | 73388.91   | 0.00       | 73388.91   |
| 130 SUPPLY DEPT                             | 3792.99    | 0.00       | 3792.99    |
| 132 SUPERINTENDENT                          | 42105.14   | 0.00       | 42105.14   |
| 150 CODE 10 COSTS                           | 57355.00   | 0.00       | 57355.00   |
| =====                                       |            |            |            |
| Total Cost                                  | 305892.98  | 21291.36   | 327184.34  |
| Unit  | 305892.984 | 21291.3563 | 327184.340 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |           |          |             |
|-------------------------|-----------|----------|-------------|
|                         | Fixed     | Variable | Total       |
| Cost                    | 305892.98 | 21291.36 | 327184.34   |
| Unit                    |           |          | 327184.3403 |

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box SASC CODE 10 COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 4526.54    | 4526.54    |
| 102 NATURAL GAS                             | 0.00       | 28.55      | 28.55      |
| 103 MAIN GAS                                | 0.00       | 455.23     | 455.23     |
| 104 CUSTODIAL NPS                           | 0.00       | 5177.60    | 5177.60    |
| 105 GROUNDS MAINT NPS                       | 0.00       | 847.11     | 847.11     |
| 108 WATER                                   | 0.00       | 3285.76    | 3285.76    |
| 109 SEWAGE                                  | 0.00       | 1266.97    | 1266.97    |
| 110 REFUSE                                  | 0.00       | 1555.95    | 1555.95    |
| 111 PHONES                                  | 0.00       | 7361.25    | 7361.25    |
| 120 PUBLIC WORKS                            | 27752.76   | 0.00       | 27752.76   |
| 121 ENVIRONMENTAL                           | 350.86     | 0.00       | 350.86     |
| 122 NAVAL SUPPORT ACTIVITY                  | 61564.95   | 0.00       | 61564.95   |
| 123 COMPTROLLER                             | 5888.88    | 0.00       | 5888.88    |
| 124 TIMEKEEPING                             | 541.61     | 0.00       | 541.61     |
| 125 HRSC                                    | 1918.22    | 0.00       | 1918.22    |
| 126 MWR                                     | 15811.14   | 0.00       | 15811.14   |
| 127 POLICE DEPT                             | 3507.76    | 0.00       | 3507.76    |
| 128 FIRE DEPT                               | 2318.35    | 0.00       | 2318.35    |
| 129 COMPUTER INFO SVCS                      | 51661.22   | 0.00       | 51661.22   |
| 130 SUPPLY DEPT                             | 3768.27    | 0.00       | 3768.27    |
| 132 SUPERINTENDENT                          | 46957.95   | 0.00       | 46957.95   |
| 150 CODE 10 COSTS                           | 55725.00   | 0.00       | 55725.00   |
| =====                                       |            |            |            |
| Total Cost                                  | 277766.97  | 24504.98   | 302271.94  |
| Unit  | 277766.969 | 24504.9756 | 302271.944 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |           |          |             |
|-------------------------|-----------|----------|-------------|
|                         | Fixed     | Variable | Total       |
|                         |           |          |             |
|                         |           |          |             |
| Cost                    | 277766.97 | 24504.98 | 302271.94   |
| Unit                    |           |          | 302271.9446 |
| +-----+                 |           |          |             |

Scenario Master Model  
 Period #1 QTR 4 FY96

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Financial Results [\$]

Box SASC CODE 10 COSTS, Volume : 1 ACTIVITY

| Category                   | Fixed      | Variable   | Total      |
|----------------------------|------------|------------|------------|
| 101 ELECTRICITY            | 0.00       | 4736.17    | 4736.17    |
| 102 NATURAL GAS            | 0.00       | 28.55      | 28.55      |
| 103 MAIN GAS               | 0.00       | 455.23     | 455.23     |
| 104 CUSTODIAL NPS          | 0.00       | 5177.60    | 5177.60    |
| 105 GROUNDS MAINT NPS      | 0.00       | 847.11     | 847.11     |
| 108 WATER                  | 0.00       | 439.92     | 439.92     |
| 109 SEWAGE                 | 0.00       | 844.69     | 844.69     |
| 110 REFUSE                 | 0.00       | 2182.64    | 2182.64    |
| 111 PHONES                 | 0.00       | 3645.90    | 3645.90    |
| 120 PUBLIC WORKS           | 48992.84   | 0.00       | 48992.84   |
| 121 ENVIRONMENTAL          | 1050.87    | 0.00       | 1050.87    |
| 122 NAVAL SUPPORT ACTIVITY | 62481.28   | 0.00       | 62481.28   |
| 123 COMPTROLLER            | 5921.24    | 0.00       | 5921.24    |
| 124 TIMEKEEPING            | 544.48     | 0.00       | 544.48     |
| 125 HRSC                   | 2071.62    | 0.00       | 2071.62    |
| 126 MWR                    | 18441.80   | 0.00       | 18441.80   |
| 127 POLICE DEPT            | 3584.96    | 0.00       | 3584.96    |
| 128 FIRE DEPT              | 2326.79    | 0.00       | 2326.79    |
| 129 COMPUTER INFO SVCS     | 80772.77   | 0.00       | 80772.77   |
| 130 SUPPLY DEPT            | 4208.91    | 0.00       | 4208.91    |
| 132 SUPERINTENDENT         | 45693.35   | 0.00       | 45693.35   |
| 150 CODE 10 COSTS          | 61770.00   | 0.00       | 61770.00   |
| =====                      |            |            |            |
| Total Cost                 | 337860.90  | 18357.82   | 356218.72  |
| Unit                       | 337860.897 | 18357.8231 | 356218.720 |
| =====                      |            |            |            |

| +--- Box Summary -----+ |           |          |             |
|-------------------------|-----------|----------|-------------|
|                         | Fixed     | Variable | Total       |
|                         |           |          |             |
|                         |           |          |             |
| Cost                    | 337860.90 | 18357.82 | 356218.72   |
| Unit                    |           |          | 356218.7206 |
| +-----+                 |           |          |             |



## APPENDIX U. RESIDUAL FY 96 QUARTERLY FINANCIAL RESULTS

| Financial Results [\$]     |            |                            |            |            |
|----------------------------|------------|----------------------------|------------|------------|
| Category                   | Box NMC    | RESIDUAL COSTS, Volume : 1 | ACTIVITY   |            |
|                            |            | Fixed                      | Variable   | Total      |
| 101 ELECTRICITY            |            | 0.00                       | 53074.54   | 53074.54   |
| 102 NATURAL GAS            |            | 0.00                       | 8766.21    | 8766.21    |
| 103 MAIN GAS               |            | 0.00                       | 4300.11    | 4300.11    |
| 104 CUSTODIAL NPS          |            | 0.00                       | 48907.22   | 48907.22   |
| 105 GROUNDS MAINT NPS      |            | 0.00                       | 8001.78    | 8001.78    |
| 108 WATER                  |            | 0.00                       | 2289.03    | 2289.03    |
| 109 SEWAGE                 |            | 0.00                       | 1767.32    | 1767.32    |
| 110 REFUSE                 |            | 0.00                       | 3629.77    | 3629.77    |
| 111 PHONES                 |            | 0.00                       | 3830.13    | 3830.13    |
| 120 PUBLIC WORKS           | 256983.79  |                            | 0.00       | 256983.79  |
| 121 ENVIRONMENTAL          | 13825.44   |                            | 0.00       | 13825.44   |
| 122 NAVAL SUPPORT ACTIVITY | 78246.71   |                            | 0.00       | 78246.71   |
| 123 COMPTROLLER            | 15077.90   |                            | 0.00       | 15077.90   |
| 124 TIMEKEEPING            | 1204.96    |                            | 0.00       | 1204.96    |
| 125 HRSC                   | 48919.78   |                            | 0.00       | 48919.78   |
| 126 MWR                    | 16345.49   |                            | 0.00       | 16345.49   |
| 127 POLICE DEPT            | 3875.21    |                            | 0.00       | 3875.21    |
| 128 FIRE DEPT              | 39496.86   |                            | 0.00       | 39496.86   |
| 129 COMPUTER INFO SVCS     | 90661.27   |                            | 0.00       | 90661.27   |
| 130 SUPPLY DEPT            | 9088.94    |                            | 0.00       | 9088.94    |
| 131 LIBRARY                | 202598.25  |                            | 0.00       | 202598.25  |
| 132 SUPERINTENDENT         | 22246.94   |                            | 0.00       | 22246.94   |
| 133 PROVOST                | 6070.05    |                            | 0.00       | 6070.05    |
|                            | =====      |                            | =====      | =====      |
| Total Cost                 | 804641.59  |                            | 134566.11  | 939207.70  |
| Unit                       | 804641.591 |                            | 134566.106 | 939207.698 |
|                            | =====      |                            | =====      | =====      |

|                         |           |           |             |  |
|-------------------------|-----------|-----------|-------------|--|
| +--- Box Summary -----+ |           |           |             |  |
|                         | Fixed     | Variable  | Total       |  |
|                         |           |           |             |  |
| Cost                    | 804641.59 | 134566.11 | 939207.70   |  |
| Unit                    |           |           | 939207.6985 |  |
| +-----+                 |           |           |             |  |



| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box NMC RESIDUAL COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 53074.54   | 53074.54   |
| 102 NATURAL GAS                             | 0.00       | 8766.21    | 8766.21    |
| 103 MAIN GAS                                | 0.00       | 4300.11    | 4300.11    |
| 104 CUSTODIAL NPS                           | 0.00       | 48907.22   | 48907.22   |
| 105 GROUNDS MAINT NPS                       | 0.00       | 8001.78    | 8001.78    |
| 108 WATER                                   | 0.00       | 2289.03    | 2289.03    |
| 109 SEWAGE                                  | 0.00       | 1767.32    | 1767.32    |
| 110 REFUSE                                  | 0.00       | 3629.77    | 3629.77    |
| 111 PHONES                                  | 0.00       | 3830.13    | 3830.13    |
| 120 PUBLIC WORKS                            | 254711.61  | 0.00       | 254711.61  |
| 121 ENVIRONMENTAL                           | 13962.00   | 0.00       | 13962.00   |
| 122 NAVAL SUPPORT ACTIVITY                  | 78946.63   | 0.00       | 78946.63   |
| 123 COMPTROLLER                             | 15381.43   | 0.00       | 15381.43   |
| 124 TIMEKEEPING                             | 1229.21    | 0.00       | 1229.21    |
| 125 HRSC                                    | 49929.02   | 0.00       | 49929.02   |
| 126 MWR                                     | 16534.80   | 0.00       | 16534.80   |
| 127 POLICE DEPT                             | 3972.29    | 0.00       | 3972.29    |
| 128 FIRE DEPT                               | 40510.85   | 0.00       | 40510.85   |
| 129 COMPUTER INFO SVCS                      | 81065.66   | 0.00       | 81065.66   |
| 130 SUPPLY DEPT                             | 9262.71    | 0.00       | 9262.71    |
| 131 LIBRARY                                 | 184361.75  | 0.00       | 184361.75  |
| 132 SUPERINTENDENT                          | 22401.91   | 0.00       | 22401.91   |
| 133 PROVOST                                 | 6251.36    | 0.00       | 6251.36    |
| =====                                       |            |            |            |
| Total Cost                                  | 778521.25  | 134566.11  | 913087.35  |
| Unit  | 778521.246 | 134566.106 | 913087.352 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |           |           |             |
|-------------------------|-----------|-----------|-------------|
|                         | Fixed     | Variable  | Total       |
| Cost                    | 778521.25 | 134566.11 | 913087.35   |
| Unit                    |           |           | 913087.3529 |
| +-----+                 |           |           |             |

| Financial Results [\$]     |            |                            |          |            |
|----------------------------|------------|----------------------------|----------|------------|
| Category                   | Box NMC    | RESIDUAL COSTS, Volume : 1 | ACTIVITY | Total      |
|                            |            | Fixed                      | Variable |            |
| 101 ELECTRICITY            |            | 0.00                       | 42757.40 | 42757.40   |
| 102 NATURAL GAS            |            | 0.00                       | 269.70   | 269.70     |
| 103 MAIN GAS               |            | 0.00                       | 4300.11  | 4300.11    |
| 104 CUSTODIAL NPS          |            | 0.00                       | 48907.23 | 48907.23   |
| 105 GROUNDS MAINT NPS      |            | 0.00                       | 8001.78  | 8001.78    |
| 108 WATER                  |            | 0.00                       | 3928.49  | 3928.49    |
| 109 SEWAGE                 |            | 0.00                       | 1514.80  | 1514.80    |
| 110 REFUSE                 |            | 0.00                       | 1860.31  | 1860.31    |
| 111 PHONES                 |            | 0.00                       | 15356.73 | 15356.73   |
| 120 PUBLIC WORKS           | 258421.05  | 0.00                       |          | 258421.05  |
| 121 ENVIRONMENTAL          | 3314.20    | 0.00                       |          | 3314.20    |
| 122 NAVAL SUPPORT ACTIVITY | 68756.85   | 0.00                       |          | 68756.85   |
| 123 COMPTROLLER            | 15013.34   | 0.00                       |          | 15013.34   |
| 124 TIMEKEEPING            | 1200.05    | 0.00                       |          | 1200.05    |
| 125 HRSC                   | 46102.66   | 0.00                       |          | 46102.66   |
| 126 MWR                    | 17222.19   | 0.00                       |          | 17222.19   |
| 127 POLICE DEPT            | 3911.77    | 0.00                       |          | 3911.77    |
| 128 FIRE DEPT              | 40447.07   | 0.00                       |          | 40447.07   |
| 129 COMPUTER INFO SVCS     | 57065.17   | 0.00                       |          | 57065.17   |
| 130 SUPPLY DEPT            | 9202.36    | 0.00                       |          | 9202.36    |
| 131 LIBRARY                | 94380.00   | 0.00                       |          | 94380.00   |
| 132 SUPERINTENDENT         | 24983.84   | 0.00                       |          | 24983.84   |
| 133 PROVOST                | 5972.38    | 0.00                       |          | 5972.38    |
| =====                      |            |                            |          |            |
| Total Cost                 | 645992.93  | 126896.55                  |          | 772889.48  |
| Unit                       | 645992.930 | 126896.546                 |          | 772889.477 |
| =====                      |            |                            |          |            |

| +--- Box Summary -----+ |           |           |             |
|-------------------------|-----------|-----------|-------------|
|                         | Fixed     | Variable  | Total       |
| Cost                    | 645992.93 | 126896.55 | 772889.48   |
| Unit                    |           |           | 772889.4777 |
| +-----+                 |           |           |             |

| Financial Results [\$]                      |            |            |            |
|---|------------|------------|------------|
| Box NMC RESIDUAL COSTS, Volume : 1 ACTIVITY |            |            |            |
| Category                                    | Fixed      | Variable   | Total      |
| 101 ELECTRICITY                             | 0.00       | 44737.52   | 44737.52   |
| 102 NATURAL GAS                             | 0.00       | 269.70     | 269.70     |
| 103 MAIN GAS                                | 0.00       | 4300.11    | 4300.11    |
| 104 CUSTODIAL NPS                           | 0.00       | 48907.22   | 48907.22   |
| 105 GROUNDS MAINT NPS                       | 0.00       | 8001.78    | 8001.78    |
| 108 WATER                                   | 0.00       | 525.97     | 525.97     |
| 109 SEWAGE                                  | 0.00       | 1009.92    | 1009.92    |
| 110 REFUSE                                  | 0.00       | 2609.58    | 2609.58    |
| 111 PHONES                                  | 0.00       | 7605.93    | 7605.93    |
| 120 PUBLIC WORKS                            | 456198.92  | 0.00       | 456198.92  |
| 121 ENVIRONMENTAL                           | 9926.46    | 0.00       | 9926.46    |
| 122 NAVAL SUPPORT ACTIVITY                  | 69780.23   | 0.00       | 69780.23   |
| 123 COMPTROLLER                             | 15095.85   | 0.00       | 15095.85   |
| 124 TIMEKEEPING                             | 1206.41    | 0.00       | 1206.41    |
| 125 HRSC                                    | 49789.44   | 0.00       | 49789.44   |
| 126 MWR                                     | 20087.62   | 0.00       | 20087.62   |
| 127 POLICE DEPT                             | 3997.86    | 0.00       | 3997.86    |
| 128 FIRE DEPT                               | 40594.19   | 0.00       | 40594.19   |
| 129 COMPUTER INFO SVCS                      | 89221.89   | 0.00       | 89221.89   |
| 130 SUPPLY DEPT                             | 10278.42   | 0.00       | 10278.42   |
| 131 LIBRARY                                 | 98884.75   | 0.00       | 98884.75   |
| 132 SUPERINTENDENT                          | 24311.01   | 0.00       | 24311.01   |
| 133 PROVOST                                 | 5625.41    | 0.00       | 5625.41    |
| =====                                       |            |            |            |
| Total Cost                                  | 894998.46  | 117967.73  | 1012966.19 |
| Unit  | 894998.455 | 117967.733 | 1012966.18 |
| =====                                       |            |            |            |

| +--- Box Summary -----+ |           |           |              |
|-------------------------|-----------|-----------|--------------|
|                         | Fixed     | Variable  | Total        |
|                         |           |           |              |
| Cost                    | 894998.46 | 117967.73 | 1012966.19   |
| Unit                    |           |           | 1012966.1887 |
| +-----+                 |           |           |              |



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